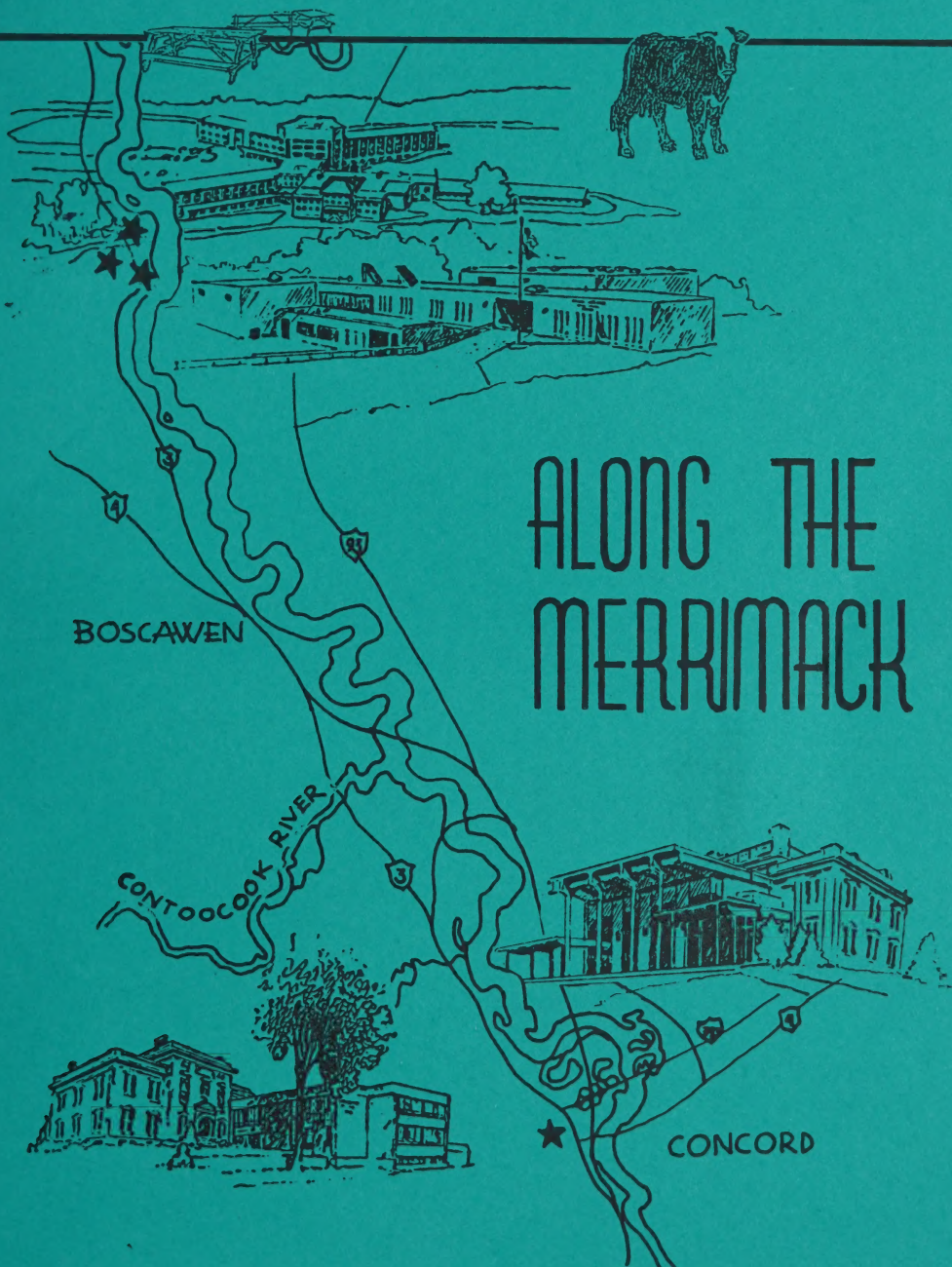


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MERRIMACK COUNTY ANNUAL REPORT 1989



**MERRIMACK COUNTY
ANNUAL REPORT**

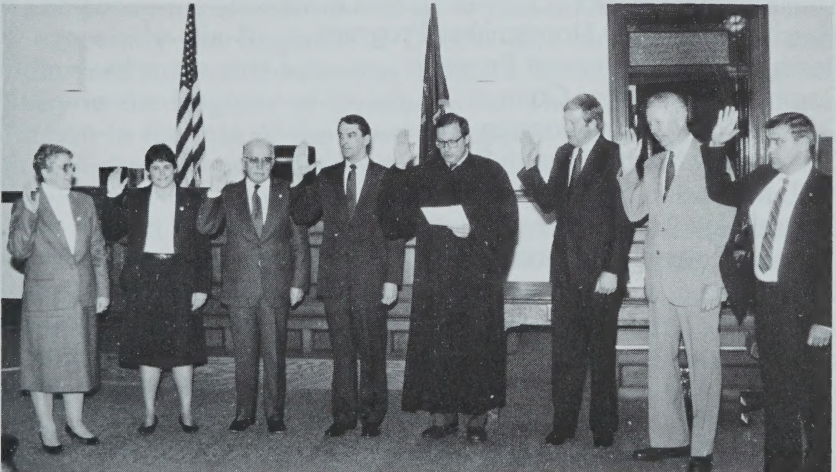
MERRIMACK COUNTY COMMISSIONERS

Stuart D. Trachy, Franklin
Kenneth L. McDonnell, Concord
Peter J. Spaulding, Hopkinton

January 1, 1989 - December 31, 1989



Proclamation of County Government Week in New Hampshire 1. to r. Kenneth L. McDonnell, Charles T. Carroll, Rodney E. Tenney, Carol A. Bickert, Stuart D. Trachy, Peter J. Spaulding. Seated: Governor Judd Gregg



Swearing in of county officials for 1989-90. L. to R. Florence E. Lavin, Kathi L. Guay, Charles T. Carroll, Stuart D. Trachy, Judge Joseph Diclerico, Peter J. Spaulding, Kenneth L. McDonnell, Chester L. Jordan

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REPORT OF MERRIMACK COUNTY COMMISSIONERS

In 1989 the County welcomed two new elected officials to Merrimack County. County Commissioner Stuart Trachy of Franklin and Sheriff Chet Jordan of Hopkinton took office in January after their election in November. Merrimack County expresses its appreciation to Commissioner William Andrews and Sheriff Dana Smith for their dedication and commitment to county government. Commissioner Stuart Trachy comes to Merrimack County after having served as Mayor of Franklin and as a State Representative. Sheriff Jordan previously served as Chief of Police in Hopkinton.

Overcrowding continued at the county correctional facility in 1989. The Merrimack County delegation authorized the Commissioners to engage an architect to begin plans for an addition to the existing facility, opened in 1982 for 72 prisoners, currently has between 140 and 150 prisoners per day. An architectural firm was retained and work is progressing on expansion plans.

The economic slowdown had its impact on Merrimack County and especially the Register of Deeds. The slowdown in home building and real estate sales was reflected in reduced revenues and activity in the Register of Deeds Office. The 1989 budget saw a reduction in the rate of the county property tax increase by more than 65% over the previous year.

Dr. Robert Morin of Franklin retired as the physician for the county nursing home in the fall of 1989. After many years of service Dr. Morin was sorely missed by the residents and staff. To succeed Dr. Morin, the Commissioners appointed Dr. Carey Rodd of Bradford to serve as physician to the nursing home and the correctional facility.

Merrimack County Commissioner
Peter J. Spaulding
Kenneth L. McDonnell
Stuart D. Trachy

**MERRIMACK COUNTY
MERRIMACK COUNTY OFFICERS - 1989**

****Elected Positions**

COMMISSIONERS

****Stuart D. Trachy - Franklin**
****Kenneth L. McDonnell - Concord**
****Peter J. Spaulding - Hopkinton**

TREASURER

****Charles T. Carroll. - Concord**

ATTORNEY

****Michael Th. Johnson - Epsom**

REGISTER OF DEEDS

****Kathi L. Guay - Concord**

REGISTER OF PROBATE

****Patricia A. Fraser - Pittsfield**

SHERIFF

****Chester L. Jordan - Boscawen**

COUNTY ADMINISTRATOR

Rodney E. Tenney

JUDGE OF PROBATE

Honorable Donald W. Cushing

MEDICAL EXAMINERS

Paul Baron, M.D.
Robert J. Morin, M.D.

CLERK OF SUPERIOR COURT

Marshall Buttrick

MERRIMACK COUNTY NURSING HOME

Administrator.....	Howard M. Teaf, 3rd
Assistant Administrator.....	Marjorie H. Burris
Director of Nursing Services.....	Juliette J.Y. Dietlien
Director of Food Services.....	Barbara Smith/ Timothy Gallagher
Dietitian.....	Laura Gaudette
Activities Director.....	June Latti
Physical Therapist.....	Mary Lou McGill
Executive Housekeeper.....	Lola Jones
Laundry, Linen and Sewing Supervisor.....	Jane Patterson
Maintenance Engineer.....	Richard Cadarette

MERRIMACK COUNTY PURCHASING DEPARTMENT

Purchasing Agent.....	William Hein
-----------------------	--------------

MERRIMACK COUNTY PERSONNEL

Personnel Coordinator.....	Carol A. Bickert
----------------------------	------------------

MERRIMACK COUNTY FARM

Farm Manager.....	Christian E. Winslow
-------------------	----------------------

MERRIMACK COUNTY CORRECTIONS DEPARTMENT

Administrator.....	William R. Potter
--------------------	-------------------

MERRIMACK COUNTY HUMAN SERVICES DEPARTMENT

Human Services Director.....	Thomas Wentworth
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MERRIMACK COUNTY COOPERATIVE EXTENSION

Coordinator.....	David Seavey
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THE MERRIMACK COUNTY REPORT

District No. 1	(ANDOVER, DANBURY, HILL, SALISBURY, WILMOT) Elizabeth S. Bardsley (r) James D. Phelps (r&d)
District No. 2	(NEWBURY, NEW LONDON, SUTTON, WARNER) Alf E. Jacobson (r) William F. Kidder (r) Avis B. Nichols(r)
District No. 3	(BRADFORD, HENNIKER) Nancy C. Beaton (d) Thea G. Braiterman (d)
District No. 4	(BOSCAWEN WEBSTER) Elizabeth S. Millard (r) Rick A. Trombly (d&r)
District No. 5	(BOW, DUNBARTON, HOPKINTON) C. William Johnson (r) Mary Ann Lewis (r) Susan D. Carter (r)
District No. 6	(CANTERBURY, LOUDON, PITTSFIELD) Leo W. Fraser Jr. (r) Robert A. Lockwood (r) Richard A. Barberia (r)
District No. 7	(CHICHESTER, EPSOM, PEMBROKE) Eleanor M. Anderson (r) Patricia A. Fair (d&r) Randal F. Shaw (r)
District No. 8	(ALLENSTOWN) Leo A. Provencal (d) Gabriel Daneault (d)
District No. 9	(HOOKSETT) Laurent J. Boucher (r) Lowell D. Apple (r&d) Terence P. Pfaff (r)
District No. 10	(FRANKLIN) Bronwyn L. Asplund (r) Richard W. Tolpin (r) James A. Whittemore (r&d)
District No. 11	(NORTHFIELD) Eugene E. Pantzer (r)
District No. 12	(FRANKLIN, NORTHFIELD) Robert M. Gilbreth (r&d)

District No. 13	(CONCORD-Ward A) Mary C. Holmes (r)
District No. 14	(CONCORD-Ward B) Michael Hill (r)
District No. 15	(CONCORD-Ward C) Paul R. Fillion (r)
District No. 16	(CONCORD-Ward D) Caroline L. Gross (r)
District No. 17	(CONCORD-Ward E) Mark E. Manus (r) (deceased) Alan Bennett (r) (Special Election)
District No. 18	(CONCORD -Ward F) Bert Teague (r)
District No. 19	(CONCORD -Ward G) Jennifer G. Soldati (d)
District No. 20	(CONCORD - Ward H) Gerald R. Smith (r)
District No. 21	(CONCORD - Wards A-H) Miriam Dunn (d) Elizabeth Hager (r) Robert C. Hayes (r) George M. West (r) Mary Jane Wallner (d)

TREASURER'S REPORT 1989

Merrimack County continues to have a Triple "A" Bond Rating.

In 1989 Merrimack County shows a surplus of \$478, 522.

I would like to thank Rodney E. Tenney, Merrimack County Administrator, and my staff for their valued assistance during the year 1989.

Our auditor's report detailing the county revenues and expenditures for 1989 will be found in the pages following.

Charles T. Carroll
Treasurer

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established the Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the state of New Hampshire, RSA 23:13-22.

During 1989 the following purchases were made:

Brass Name Plates	76.40
Table Clothes	447.01
Long Screen Television	1,848.00
Auxiliary Christmas Fund	100.00
Flower Baskets for New Residents	940.00

It is with the greatest of pleasure that we be able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, Merrimack County Treasurer, 163 North Main Street, Concord, New Hampshire 03301.

Charles T. Carroll
Trustee of Trust Fund

1989
MCKENNA TRUST FUND - LIST OF DONATORS

Mr. and Mrs. John W. Waldvogel	\$25.00
Mr. and Mrs. Robert Knee	25.00
Hazel E. Holder	25.00
Betty and Reggie Atkins	25.00
John P. Chandler Jr	20.00
Mr. and Mrs. David P. Foster	10.00
Mr. and Mrs. Richard Wright	10.00
Mr. and Mrs. Robert Prescott	10.00
Irma Shaw, Randall Shaw, Catherine McGuigan	20.00
Harold Abbott.	10.00
Carol Pfundstein	76.71
Dorothy Bartlett.....	89.00
Ladies Benevolent Society Canterbury United	
Community Church	50.00
Rosamund Flanders	15.00
Rachel Gordon	20.00
Merrimack County Nursing Home Residents	18.16
Jane M. Lessels	5.00
Anna Wallace	25.00
Mr. and Mrs. William T. Andrews	25.00
Mrs. John B. Dillingham	1222.80
Ralph S. Saunders	25.00
Selma R. Dufina	25.00
Mr. and Mrs. James Cleveland.....	25.00
Merrimack County Nursing Home Residents	5.00
Paula R. Stromsta	25.00
Helen G. Douglass	15.00
Donald P. Bouchard	1000.00
Mr. and Mrs, Carlton R. Bradford	10.00
Merrimack County Nursing Home Residents	824.79
Merrimack County Nursing Home Residents	584.75
Mrs. E. Harwood Sinnett	10.00
Mr. and Mrs. Ralph K. Collins	10.00
Eva E. Pierce	25.00
Christine Avery	50.00
Gerturde T. Peaslee	25.00
Hazel E. Holder	20.00
Edward Mickolus, Sr	25.00
Aileen W. Plaisted	1.00

Ethel L. Townsend	40.00
Richard Abbott	25.00
Mr. and Mrs. Warren Olive	50.00
A. E. Halden	50.00
Gerald A. Coppola, Mary R. Coppola	20.00
Kenneth and Linda Fowler	15.00
Sumner H. Tilton	10.00
Maurice C. Pike, Jr	50.00
Dorothy V. Roth	25.00
Irene Gagnon	25.00
Sisters of Holy Cross - West Franklin	25.00
Beatrice Devine	5.00
James F. McDonald	75.00
Faith Wright	100.00
Margaret G. Goodwin	10.00
Doris Moran	200.00
Forbes and Sylvia Getchell	25.00
Mr. and Mrs. Carlton R. Bradford	10.00
John and Anita Hannah	10.00
Richard D. Mailhot	50.00
Joyce Cunningham	25.00
James and Hiliary Cleveland.....	25.00
Royall Victor	200.00
Preston Trombley	25.00
Rev. Philip Crane	25.00
Mr. and Mrs. Warren Hess	100.00
Mr. and Mrs. W.V. Maccabee	25.00
Carl Batchelder	25.00
Gladys and J. Walter Thomas	15.00
Carlson Rowell	50.00
John and Shirley Watson	10.00
Jay and Judith Pike	20.00
Suncook Valley Post 2869 VFW Ladies	
Auxiliary	25.00
William and Marlene Horton	25.00
Carl and Arlene Strand	50.00
Erville and Blanche Smith	12.00
Sally Gallagher	20.00
Barbara Purmort	15.00
Robert Vivian	25.00

INDEPENDENT AUDITOR'S REPORT

February 6, 1990

Board of County Commissioners
County of Merrimack, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Merrimack, New Hampshire as of and for the year ended December 31, 1989 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. an audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Merrimack, New Hampshire as at December 31, 1989 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Merrimack, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,
Mason & Rich Professional Association
Accountants and Auditors

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1989

Exhibit 1

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals
	General	Special Revenue	Capital Projects	Enterprise Fund	Trust and Agency	General Fixed Assets	General Long Term Debt	(Memorandum Only)
ASSETS								
Cash	\$119,003	\$ 5,117	\$ -	\$ 150	\$ 137,244	\$ -	\$ -	261,514
Temporary Investments	864,000	-	57,222	-	26,000	-	-	947,222
Investments	-	-	-	-	333,571	-	-	333,571
Accounts Receivable	38,474	7,055	-	703,491	3,435	-	-	752,455
Due From Other Funds (Note 3)	743,511	53,905	615	-	-	-	-	798,031
Inventories	-	-	-	203,177	-	-	-	203,177
Property, Plant and Equipment (Net of Accumulated Depreciation)	-	-	-	5,222,059	-	7,482,799	-	12,704,858
Amount to be Provided in Future Years for Retirement of Long-term Debt	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$1,764,988</u>	<u>\$66,077</u>	<u>\$57,837</u>	<u>\$6,128,877</u>	<u>\$500,250</u>	<u>\$7,482,799</u>	<u>2,095,000</u>	<u>2,095,000</u>
								<u>\$18,095,828</u>

The Notes to the Financial Statements are an Integral part of this Statement..

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1989

<u>Liabilities & Fund Balance</u>	<u>Governmental Fund Types</u>		<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>			<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>		<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	<u>(Memorandum Only)</u>	
<u>Liabilities:</u>	\$1,210,105	\$ -	\$ -	\$ 74,703	\$ -	\$ -	\$ -	\$ 1,285,009
Accounts Payable	-	-	-	-	-	-	-	-
Contracts Payable	21,841	-	-	674,960	-	-	-	696,801
Accrued Expenses	54,520	6,417	-	733,659	-	-	-	798,031
Due to Other Funds (Note 3)	-	-	-	-	-	-	-	-
Due to Specific Individuals and/or Groups	-	-	-	-	-	-	-	438,108
Bonds Payable (Note 5)	-	-	-	1,650,000	-	2,095,000	-	3,745,000
Total Liabilities	286,466	6,417	-	3,133,322	-	2,095,000	-	6,962,942
<u>Fund Equity</u>								
Investment in General Fixed Assets	-	-	-	-	7,482,799	-	-	7,482,799
Contributed Capital	-	-	-	828,623	-	-	-	828,623

The Notes to the Financial Statements are an Integral part of this Statement..

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund	Account Groups			(Memorandum Only)
	General	Special Revenue	Capital Projects			Enterprise Fund	Trust and Agency	General Fixed Assets	
Retained Earnings Fund Balance:	-	-	-	2,166,932	-	-	-	-	2,166,932
Reserved for Encumbrances (Note 6)	56,701	-	-	-	-	-	-	-	56,701
Unreserved:									
Designated for Specific Capital Projects (Note 6)	-	-	57,837	-	-	-	-	-	57,837
Designated by Trust Instrument (Note 6)	-	-	-	-	58,506	-	-	-	58,506
Designated for Specific Purposes (Note 6)	-	59,660	-	-	-	-	-	-	59,660
Undesignated	421,821	-	-	-	-	-	-	-	421,821
Total Fund Equity	478,522	59,660	57,837	2,995,555	58,506	7,482,799	-	-	11,132,879
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,764,988</u>	<u>\$66,077</u>	<u>\$57,837</u>	<u>\$6,128,877</u>	<u>\$550,250</u>	<u>\$7,482,799</u>	<u>\$2,095,000</u>	<u>\$18,095,828</u>	

The Notes to the Financial Statements are an Integral part of this Statement..

COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Exhibit 2

ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1989

	<u>Governmental Fund Types</u>			<u>Expendable</u>	Totals
	General	Special Revenue	Capital Projects	Trust Funds	(Memorandum Only)
Revenues					
Taxes	\$ 9,631,659	-	-	\$ -	\$ 9,631,659
Intergovernmental	279,695	148,524	-	-	428,220
Charges for Services	1,087,495	-	-	-	1,087,495
County Farm	163,745	-	-	-	163,745
Miscellaneous	276,261	12,582	5,174	91,897	385,913
Total Revenues	<u>11,438,855</u>	<u>161,106</u>	<u>5,174</u>	<u>91,897</u>	<u>11,697,032</u>
Expenditures					
Current:					
General Government	6,971,964	367,299	-	3,808	7,343,002
Department of Corrections	1,956,683	-	-	67,574	2,024,257
County Farm	220,726	-	-	-	220,726
Debt Retirement: Principal	390,000	-	-	-	390,000
Interest	216,133	-	-	-	216,133
Capital Outlay	-	-	600	-	600
Total Expenditures	9,755,506	367,299	600	71,382	10,194,718
Excess (Deficiency) of Revenues Over Expenditures	<u>1,683,349</u>	<u>(206,193)</u>	<u>4,574</u>	<u>20,515</u>	<u>1,502,314</u>

The Notes to the Financial Statements are an Integral part of this Statement..

	<u>Governmental Fund Types</u>			<u>Expendable</u>	Totals
	General	Special Revenue	Capital Projects	Trust Funds	(Memorandum Only)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	10,455	231,326	-	-	241,781
Operating Transfers (Out)	(1,639,051)	(5,297)	(5,158)	-	(1,649,506)
Total Other Financing Sources (Uses)	(1,628,596)	226,029	(5,158)	-	(1,407,725)
<u>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</u>	54,753	19,906	(584)	20,515	94,590
Fund Balances at Beginning of Year, Restated (Note 9)	423,769	39,754	58,421	37,991	559,934
Fund Balances at End of Year	<u>\$ 478,522</u>	<u>\$ 59,660</u>	<u>\$ 57,837</u>	<u>\$ 58,506</u>	<u>\$ 654,524</u>

The Notes to the Financial Statements are an Integral part of this Statement..

COUNTY OF MERRIMACK, NEW HAMPSHIRE **Exhibit 3**
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1989

	<u>General Fund</u>		<u>Variance</u> Favorable	<u>Special Revenue</u>		<u>Variance</u> Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>Revenues:</u>						
Taxes	\$9,631,659	\$9,631,659	\$ -	-	\$ -	\$ -
Intergovernmental	310,000	279,695	(30,305)	70,000	86,674	16,674
Changes for Services	946,943	1,087,495	140,552	-	-	-
Other	-	-	-	-	-	-
Farm	167,301	163,745	(3,556)	-	-	-
Miscellaneous	265,000	276,261	11,261	7,950	7,859	(91)
Total Revenues	11,320,903	11,438,855	117,952	77,950	94,533	16,583
<u>Expenditures:</u>						
Current:						
General Government	7,164,478	6,971,964	192,514	305,990	305,845	145
Department of Corrections	1,967,763	1,956,683	11,080	-	-	-
County Farm	225,451	220,726	4,725	-	-	-
Debt Retirement: Principal	390,000	390,000	-	-	-	-
Interest	216,133	216,133	-	-	-	-
Total Expenditures	<u>9,963,825</u>	<u>9,755,506</u>	<u>208,319</u>	<u>305,990</u>	<u>305,845</u>	<u>145</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,357,078</u>	<u>1,683,349</u>	<u>326,271</u>	<u>(228,040)</u>	<u>(211,312)</u>	<u>16,728</u>

The Notes to the Financial Statements are an Integral part of this Statement..

Exhibit 3 - Continued

	<u>General Fund</u>		<u>Special Revenue</u>	
	Budget	Actual	Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	1,120	10,455	9,335	(39)
Operating Transfers Out	(1,733,198)	(1,639,051)	94,147	-
Total Other Financing Sources (Uses)	(1,732,078)	(1,628,596)	103,482	(39)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other (Uses) (Budgetary Basis)	(375,000)	54,753	429,753	16,689
Adjustments:				
Nonbudgeted Special Revenue Funds Not Included in Adopted Budget	-	-	-	2,097
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses (GAAP Basis)	(375,000)	54,753	429,753	18,786
Fund Balances at Beginning of Year, Restated (Note 9)	423,769	423,769	-	39,754
Fund Balances at End of Year	<u>\$48,769</u>	<u>\$478,522</u>	<u>\$429,753</u>	<u>\$59,660</u>
				<u>\$18,786</u>

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year is presented.

The Notes to the Financial Statements are an Integral part of this Statement..

Exhibit 4

COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS PROPRIETARY FUND TYPES
For the Year Ended December 31, 1989

Proprietary
Fund Types
 Enterprise -
 Merrimack
 County Nursing
 Home

<u>Operating Revenues</u>	
Miscellaneous	<u>49,471</u>
Total Operating Revenues	<u>8,181,947</u>
<u>Operating Expenses</u>	
Administration	1,914,824
Purchasing	87,051
Dietary	1,300,725
Nursing	3,543,947
Maintenance	668,411
Water Treatment Plant	14,951
Laundry and Linens	268,640
Housekeeping	432,479
Medical and Pharmacy	316,718
Rehabilitation and Recreation	338,263
Depreciation	<u>275,254</u>
Total Operating Expenses	<u>9,161,263</u>
Operating Income (Loss)	<u>(979,316)</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest	(315,324)
Bad Debt Expense	<u>(39,534)</u>
Total Non-Operating Revenues (Expenses)	<u>(354,858)</u>
Income (Loss) Before Operating Transfers	(1,334,174)

Exhibit 4 - Continued

Operating Transfers In (Out):	
From General Fund	<u>1,407,725</u>
Net Income (Loss)	73,551
Retained Earnings Beginning of Year,	
Restated (Note 9)	<u>2,093,381</u>
Retained Earnings End of Year	<u><u>\$2,166,932</u></u>

The Notes to the Financial Statements are an Integral Part of This Statement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
INCREASE (DECREASE) IN CASH AND CASH
EQUIVALENTS

For the Year Ended December 31, 1989

Proprietary
Fund Types
Enterprise -
Merrimack
County
Nursing Home

Cash Flows from Operating Activities

Net Operating Income (Loss), Exhibit 4	<u>\$(979,316)</u>
To Net Cash Provided by Operating	
Depreciation	275,254
Bad Debt Expense	39,534
Change in Operating Assets and Liabilities:	
(Increase) Decrease In Operating Assets:	
Accounts Receivable	(24,687)
Inventories	(5,706)
Prepaid Expenses	367
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	45,100
Accrued Expenses	46,495
Other Operating Liabilities	<u>(87,716)</u>
Total	288,641
Other Adjustments:	
Non-Operating Expenses	(207,387)
Restatement of Beginning	
Retained Earnings	<u>(10,408)</u>
Total Adjustments	<u>70,846</u>
Net Cash Provided (Used) by Operating	
Activities	<u>(908,470)</u>

Cash Flows from Noncapital Financing Activities

Operating Transfers in From	
Other Funds	<u>1,407,725</u>

Cash Flows from Capital and Related Financing Activities

Principal Paid on Bonds	(275,000)
Interest Paid on Bonds	(115,500)
Acquisition of Equipment	<u>(108,755)</u>
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(499,255)</u>
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents at Beginning of Year	<u>150</u>
Cash and Cash Equivalents at End of Year	<u>\$ 150</u>

The Notes to the Financial Statement are an Integral Part of This Statement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Merrimack, New Hampshire (the County) conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Merrimack, New Hampshire and other governmental organizations over which the County's elected officials exercise over-sight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

Governmental Funds

1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by special assessment or enterprise operations.

Proprietary Funds

4) Enterprise Funds - Enterprise Funds (County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis by financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

(5) Agency Funds - Trust and Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expandable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

Fixed assets purchased after December 31, 1978 are stated at cost. Fixed assets purchased prior to December 31, 1978 are stated at estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

their spending measurement focus. Special reporting treatments are used to indicate, however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds and nonexpendable trust funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Nursing Home Buildings and Improvements	15-40 years
Nursing Home Equipment	3-20 years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e. due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only of failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; and (2) prepaid expenses.

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

All Proprietary Funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1, annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.

2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than March 31.

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration.

6. The Commissioners are authorized to transfer budgeted amounts within department within any fund. However, any transfers between departments must be approved by the Executive Committee of the delegation.

7. Except for the payment of judgements rendered against the County, expenditures cannot exceed the appropriations for

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

which the County Convention has voted.

8. The commissioners may apply to the County Convention for a supplemental appropriation to be made subsequent to the adoption of the annual County budget.

9. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

10. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (County Extension Service and Youth Diversion Fund) and the Enterprise Fund. The County legally adopts one inclusive budget for the General, Special Revenue and Enterprise Funds.

11. Budgets for Governmental Funds are adopted on a basis consistent with generally accepted accounting principles. Budgets for the Enterprise Funds are adopted on a basis which is not consistent with GAAP. Their budgets are prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprises Fund is reported on a cost of services measurement focus using the accrual basis of accounting.

E. Deposits and Temporary Investments

Deposits

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet at "Cash" (\$261,514).

At year end the carrying amount of the County's deposits was \$261,514 and the bank balance was \$660,185. Of the bank

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

balance, \$433,055 was covered by federal depository insurance and \$227, 130 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$5,853) and Agency Fund (Register of Deeds \$222,277).

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

<u>Certificate of Deposit</u>	<u>Insured</u>	Uninsured and	<u>Total</u>
		<u>Uncollateralized</u>	
	<u>\$183,222</u>	<u>\$764,000</u>	<u>\$947,222</u>

The General Fund holds all of the uninsured, uncollateralized temporary investments.

F. Investments

Investments of the Agency Funds, (IRC Section 457 Deferred Compensation Plan) are carried at market value (\$333,571). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories of the Enterprise Funds (County Nursing Home) consist of materials and supplies and are recorded at the lower of cost (first-in, first-out basis) or market.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

H. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

I. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The county does not accrue accumulated vacation in the General Fund but rather records these costs at the time the payments are made. At December 31, 1989 current General Fund liabilities for vacation sick pay are not recorded on the General Fund, a departure from generally accepted accounting principles.

At the Nursing Home, vacation may be accrued to a maximum of 340 hours. Any vacation accrued beyond this amount will be forfeited. Consequently, the Nursing Home accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual at year end was \$403,198.

Sick leave accumulates at the rate of 1.25 days per month and may be accumulated to a maximum of ninety days but employees are not eligible to be paid for any unused sick leave time when they terminate their employment.

J. Accrued Expenses

Accrued expenses of the Enterprise Fund (County Nursing Home) are comprised of the following:

Accrued Payroll and Related Items	\$226,387
Accrued Vacation Leave	403,198
Accrued Interest	<u>45,375</u>
Total Accrued Expenses	<u>\$674,960</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

K. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The county full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$6,712,667; the County's total payroll was \$8,151,424.

County employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits. The system also provides death and disability benefits. These benefits provisions and all other requirements are established by state statute.

Covered employees are required by State statute to contribute 5.0 percent 9.3 for Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$524,427 which consisted of \$179,994 from the County and \$344,433 from employees; these contributions represented 2.68% and 5.13% of covered payroll respectively.

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1989 (the most recent available) for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,284,356,666. The System's net assets available for benefits on the date (valued at market) were \$1,150,653,357 leaving an unfunded pension benefits of \$169,735,423. The County's 1989 contribution represented .82 percent of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1989 annual financial report.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 - INDIVIDUAL FUND INTERFUND RECEIVABLES
AND PAYABLES**

The balances were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 743,511	\$ 54,520
Special Revenue funds:		
Insurance Reserve	41,174	-
Youth Diversion Program	12,731	-
Jobs Training Program	-	6,417
Capital Projects Funds:		
Courthouse Renovations	615	-
Enterprise Fund:		
Nursing Home	-	733,659
Agency Funds:		
Register of Deeds	-	<u>3,435</u>
Total	<u>\$798,031</u>	<u>\$798,031</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - FIXED ASSETS

Changes in General Fixed Assets:

<u>Cost or Estimated Value</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
Building and Land:				
General Government	\$2,706,895	\$ -	\$ -	\$2,706,895
County Farm	189,604	-	-	189,604
Department of Corrections	3,544,500	1,857	-	3,546,357
Equipment:				
General Government	627,234	124,192	-	751,426
County Farm	186,448	16,103	-	202,551
Department of Corrections	76,846	9,120	-	85,966
Totals	<u>\$7,331,527</u>	<u>\$151,272\$</u>	<u>-</u>	<u>\$7,482,799</u>

Property, Plant and Equipment - Enterprise Fund depreciable assets at year end are summarized as follows:

<u>Description</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Value</u>
Land and Improvements	\$ 344,947	\$ (156,391)	\$ 188,556
Building and Improvements	7,026,539	(2,459,823)	4,566,716
Equipment	914,388	(447,601)	466,787
Total	<u>\$8,285,874</u>	<u>\$ (3,063,815)</u>	<u>\$5,222,059</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County for the year:

	General Obligation Bonds
Bonds Payable at Beginning of Year	\$4,410,000
New Bonds Issued	-
Bonds Retired	<u>(665,000)</u>
Bonds Payable at End of Year	<u>\$3,745,000</u>

Bonds payable at year end are comprised of the following issues:

General Obligation Bonds

\$5,500,000 - 1971 Nursing Home addition serial bonds, due in annual installments of \$275,000 through July, 1995; interest at 6.00%	<u>\$1,650,000</u>
Total Nursing Home Bonds Payable	<u>1,650,000</u>
\$1,000,000 - 1973 Administration Building serial bonds, due in annual installments of \$50,000 through October, 1993; interest at 4.90%	200,000
\$3,350,000 - 1982 Corrections Facility serial bonds, due in annual installments of \$200,000 to \$250,000 through October, 1997; interest from 9.25% to 9.30%	1,775,000
\$450,000 - 1983 Capital Projects serial bonds, due in annual installments of \$55,000 to \$50,000 through July, 1991; interest from 5.7% to 8.7%	<u>120,000</u>
Total General Long-Term Debt Account Group	<u>2,095,000</u>
TOTAL	<u>\$3,745,000</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all debt outstanding is:

Year	Principal	Interest	Total
1990	\$610,000	\$283,940	\$893,940
1991	610,000	239,108	849,108
1992	550,000	194,125	744,125
1993	550,000	154,250	704,250
1994	<u>500,000</u>	<u>114,375</u>	<u>614,375</u>
Subtotal	2,820,000	985,798	3,805,798
1995-1997	<u>925,000</u>	<u>135,075</u>	<u>1,060,075</u>
Total	<u>\$3,745,000</u>	<u>\$1,120,873</u>	<u>\$4,865,873</u>

Interest expense for 1989 was \$315,324 (\$107,937 Bonds, \$207,387 T.A.N.'s) and \$403,261 (\$216,133 Bonds, \$187,128 T.A.N.'s) for the enterprise fund and general fund respectively.

NOTE 6 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The County has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "designations" have also been established to indicate tentative plans for future financial utilization.

Reserved for Encumbrances - Encumbrances of fund balances of the General Fund are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

The amount designated on the General Fund represents appropriation carryovers approved by the County Commissioners as follows:

Jail Addition Architect Fees	\$ 8,000
Completion of Courthouse Roofing	9,800
Operating Transfer to Home:	
Telephone System	23,012
Waste Water Plant	900

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

Laundry Tunnel	14,989
Total	<u>\$56,701</u>

Designated for Specific Capital Projects- Designated for specific capital project expenditures in future years as follows:

Courthouse Renovations	\$615
Capital Project	<u>57,222</u>
Total	<u>\$57,837</u>

Designated by Trust Instruments - The \$58,506 of fund balance designated by trust instrument represents the income portion of Expendable Trust Fund fund balance available for the use of the Trust Fund as follows:

Sheriff's Department Trust	\$ 524
Endowment Trust	941
Edna McKenna Trust	29,703
Corrections Department	<u>27,338</u>
Total	<u>\$58,506</u>

Designated for Specific Purposes - Designated for future expenditures of that fund as follows:

County Extension Service	\$ 5,117
Insurance Reserve	41,174
Jobs Training Review	638
Youth Diversion Program	<u>12,731</u>
Total	<u>\$59,660</u>

NOTE 7 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE - GENERAL FUND

The \$375,000 budgeted decrease in fund balance shown on Exhibit 3 represents \$375,000 of fund balance budgeted by the County to reduce the 1989 tax rate.

NOTE 9 - RESTATEMENT OF BEGINNING FUND EQUITY

Beginning fund equities have been restated as follows:

General Fund

January 1, 1989 Balance Before	
Restatement	\$529,733
Less: Correction of Prior Year Accounts	
Payable and Accruals	(65,915)
Less: Correction of Amount Due	
From Nursing Home	(40,049)
Fund Balance, as Restated	<u>\$423,769</u>

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS**

Enterprise Funds

January 1, 1989 Retained Earnings	
Before Restatement	\$2,105,345
Less: Correction of Prepaids	(10,411)
Correction of Accumulated Depreciation	<u>(1,553)</u>
Retained Earnings as Restated	<u>\$2,093,381</u>

General Fund beginning fund balance has been restated to reflect corrections in prior year's accounts payable and to record the correct amount due from the Nursing Home.

Nursing Home beginning retained earnings has been restated to remove a prepaid item expensed in prior years.

MERRIMACK COUNTY TAX APPORTIONMENT

Town/City	Proportion of Tax	Amount
Allenstown	.020863	\$200,945
Andover	.016981	163,555
Boscawen	.020257	195,109
Bow	.071392	687,623
Bradford	.013696	131,915
Canterbury	.018039	173,745
Chichester	.014409	138,783
Concord	.281240	2,708,808
Danbury	.006551	63,097
Dunbarton	.017631	169,816
Epsom	.022690	218,542
Franklin	.048782	469,852
Henniker	.026756	257,705
Hill	.007619	73,384
Hooksett	.095310	917,993
Hopkinton	.052876	509,284
Loudon	.022266	214,459
Newbury	.032976	317,614
New London	.063565	612,236
Northfield	.022395	215,701
Pembroke	.039191	377,474
Pittsfield	.020687	199,250
Salisbury	.009654	92,984
Sutton	.015546	149,734
Warner	.017595	169,469
Webster	.011082	106,738
Wilmot	<u>.009951</u>	<u>95,844</u>
Total	100%	\$9,631,659

**Merrimack County Delegation
Public Hearing
Budget Meeting
March 24, 1989**

Chairman Kidder opened the hearing at 10:10 a.m. Chairman Kidder read the notice for the public hearing. Question as to who receives notices of meetings which was answered by the Administrator, Rodney Tenney.

Juliette Dietlein commented on the health benefits which would require nursing contributions which she felt was unacceptable. Commissioner Spaulding responded to her concern. He felt the co-payment by county for insurance costs have risen and this is the adjustment they have come up with. Representative Shaw feels increases in insurance are at levels where by co-payments are absolutely necessary at this time. Commissioner Spaulding explained 50,000 was based on 6 month's level. Selectmen Prewitt from Hopkinton questioned which budget we are working from. Rod Tenney explained which figures are being considered today. William Potter, Administrator for correctional facility made a plea for his budget. Ward Freeman, representation from SEA encouraged us to consider the level of professionalism in the correctional department which was originally presented. This would allow correctional officers to participate in Group II. Chairman Fraser explained the expense would be excessive and needs study.

Norman Brown from Northwood also echoed the previous remarks.

Hugh Keating questioned the figures proposed in the Registry of Deeds budget. Rod Tenney explained the increase which covered new equipment. Kathi Guay stated it is difficult to predict revenues. The past 3 years showed an increase which has slackened off. However, she feels growth will continue.

Tom O'Connor, Associate Director for Family Services urged adoption of the recommendation by the Executive Committee. Gave many reasons for the recommended increase.

Commissioner Spaulding reviewed the budget proposed by the County Commissioners which was agreed upon unanimously. Felt the proposed budget by the Executive Committee was excessive and would result in a 10% increase in taxes. Explained additional revenues are anticipated and he enumerated these increases which totaled \$225,000. He then reviewed the cuts they recommended in each department, and the reason for the cut. He also went into the grant program, stating how they felt these funds should be applied. All new positions were eliminated. Total reduction of \$433,000 reducing the percentage of increase to 5%. Expenditures would increase over 9%, taxes increase over 5%. Leaves the county budget with an increase of 5.1% in taxes.

Hugh Keating asked if there was any guide for projections in the budget. Rod Tenney responded that there are no guides by feels there will be additional growth. Bill feels the human services budget in medicaid etc. is excessive. Is State putting burden on county? Representative Kidder replied that the State budget is not finalized. Richard Van Wickler questioned whether the delegation received a fact sheet on Group II issue.

Carol Anderson, from town of Hill, spoke in favor of Group II. Norm Brown commended sub-committee and the Executive Committee for their work. Bill Kidder read a petition against any cuts in the corrections budget.

Mary Ann Lewis, Clerk

Merrimack County Delegation March 24, 1989

Chairman Kidder read notice of meeting. Roll call was taken with 32 out of 43 present. Members present were as follows: Representative Anderson, Apple, Barberia, Bardsley, Beaton, Boucher, Braiterman, Carter, Daneault, Dunn, Fair, Fillion, Fraser, Hill, Holmes, Jacobson, Johnson, Kidder, Lewis, Lockwood, Nichols, Pantzer, Pfaff, Shaw, Soldati, Stio, Teague, Tolpin, Trombly, Wallner, West, and Whitemore.

Chairman Fraser of the Executive Committee explained the Executive Committee's recommendations. He reviewed the figures for 1988 vs. 1989, in each department. Attention was called to each new position which was cut in the budget by the Commissioners. Discussion followed the presentation of each department budget by the delegation and the department heads. There was also input by the various sub-committee chairmans. Executive Committee Chairman Leo Fraser read a budget resolution and moved we adopt. Seconded by Representative Fillion. Representative Shaw recommended that increase in property taxes be limited to 4.5%. Discussion followed. Representative Beaton moved that the budget resolution show the increase in revenues, which amounts to 10,211,525. Seconded by Representative Trombly. The motion was adopted unanimously.

Representative Trombly moved that operating expenses under Administration be reduced by 5,000. Seconded by Representative Johnson.

Representative Shaw moved we limit the proposed increases to 5% of property taxes over the 1988 level. No second motion. Motion fails.

Representative Braiterman moved that 3 capital items in maintenance be reduced for Registry of Deeds and Nursing Home Maintenance as recommended by Commissioners. Seconded by Trombly for a total reduction of 84,000. Motion fails.

Representative Trombly moved we reduce debt service by 5,000. Seconded by Representative Fillion. Motion carries. Representative Pfaff moved we reduce the maintenance items in

Maintenance of the Nursing Home budget be reduced by 54,000. Seconded by Representative Trombly. Motion carries.

Chairman Kidder again read the resolution incorporating the adjusted figures.

Representative Pfaff moved the elimination of all new positions in the budget for a total of \$79,669. Seconded by Representative Apple. Motion fails.

Chairman Kidder read resolution with adopted figures-moved by Representative Fraser. Seconded by Representative Johnson. Motion prevails 29-2. (Copy of amended resolution attached)

Representative Jacobson offered a resolution that we vote whether we are for appropriating county fund for the civic center auditorium. Discussion followed. The resolution was defeated.

Meeting adjourned at 1:05 p.m.

Mary Ann Lewis, Clerk

Minutes of Merrimack County Delegation on December 19, 1989

Chairman Kidder called meeting to order at 10:00 a.m. and read the public notice of December 4, 1989 regarding today's meeting.

Commissioner Spaulding reviewed the proposed budget: Highlights included the total of an increase of 9% Health insurance was increased 38% for 1990 which includes an increase of 39% for 1989. Worker's Compensation increased by \$100,000.

A new program will be implemented in January - spousal income program.

Commissioner Spaulding explained the proposed capital improvements.

The major debts in the budget include:

County Nursing up	9%
Human Services up	13%
Corrections up	19%
Debt Service down	\$122,000

Commissioners McDonnell and Trachy explained that this reflects the complete payment of a major project. Increases are mandated programs, and they have no control over the increases.

Vacant positions were eliminated.

Commissioners reduced the budget in all areas possible.

The Board discussed the waste treatment plant and the necessary clean-up at a cost of \$48,000. The grease traps also need to be cleaned as well as the aeration pipes.

Need to work together with department heads to keep expenses at a reasonable level.

Commissioner Trachy addressed the Health Insurance Program which he feels the "cost containment" must be resolved as the increases are too great.

Arnold Coda- Hopkinton School Board-was disappointed in the projected increase in the budget. Will the surplus at BC/BS reduce the health costs? Cannot say at this time.

At the Hopkinton school district meeting the \$150,000 deficit was voted down, and 13 employees were let go. No positions are being eliminated at this time. Salary increases are 5% plus merit increases. There is an increase of \$100,000 over the present budget. These all reflect health and dental cost increases plus retirement, etc.

Mr. Coda urged on behalf of the Hopkinton School Board that they hold the budget.

Richard Plante from the planning board of Franklin says that they have a tax cap based on the Consumer Price Index. Any other increase has to be absorbed in the budget. It represents a cap on the increase in any taxes. We must deal with limitations in taxation.

The Public Hearing closed at 10:35 a.m. Delegation meeting opened.

The Chairman read the Public Notice. Thirty members were present and are listed as follows: Anderson, Apple, Asplund, Barberia, Bardsley, Bennett, Boucher, Daneault, Fillion, Fraser, Gilbreth, Gross, Hager, Hill, Holmes, Jacobson, Johnson, Kidder, Lewis, Millard, Nichols, Pantzer, Pfaff, Phelps, Shaw, Soldati, Stio, Teague, West, and Whittemore.

Administrator Tenney read the resolution. (Copy attached) Representative Hager moved that the resolution be accepted. Motion was approved.

Mr. Tenney read resolution regarding revenue anticipation notes. (Copy attached) He also addressed the Group II retirement transfers. Rep. Fraser motioned to adopt. Accepted.

Representative Fraser explained the research done by committee and urged our support.

Whittemore questioned the costs between Group I & II. Ms. Fraser explained the costs and also the contributions to the system.

Representative Pfaff questioned the grant program.

The Chairman turned the meeting over to the Executive Committee.

Representative Shaw felt the budget should only represent a 5% increase rather than 9%. Mr. Shaw stated his reasoning.

Representative Asplund asked for explanation in the increase of the Treasurer budget. Commissioner Spaulding explained that there have been many increases in health costs.

Election of Executive Committee member - Republican Caucus
Representative Stio and Pfaff were nominated.

Representative Hager and Gross were appointed ballot clerks. They reported the vote to Chairman Kidder who declared that Rep. Stio was elected nominee of the Republican Caucus.

Democrats reported no nominee would be represented at this time.

Commissioner Trachy commented on the status of the parking committee. They are considering the green area in the back of the building which would open about 30 spaces. The proposal is before the city planning board.

The Chairman asked Representative Pantzer to report on the findings regarding the expansion of the correctional facility.

Representative Soldati asked if we would consider the privatization of the correctional facility. Rep. Phelps brought up a bill addressing this issue in the session. Mr. Potter explained conditions at the correctional facility. Rep. Johnson brought up that the pre-trial cases should not be housed with felons. Attorney Johnson stated the growth of the area whereby there are many misdemeanor cases which does not mean they are not dangerous. He explained the system which may be breaking down. Rep. Johnson asked why the "home incarceration" method could not be

used. Atty. Johnson explained the need for additional probation officers to handle the method.

Rep. Jacobson pursued the idea of misdemeanors being addressed on a level other than that with felons.

Rep. Whittemore feels the cities should handle their own cases. Atty. Johnson feels they could be handled more efficiently by the county.

Rep. Fraser questioned inmates awaiting trial for one to 3 years. Atty. Johnson stated that time served is credited toward sentence. He explained the backlog in the courts.

Commissioner Spaulding explained the history of the system for the past five years.

Rep. Hager stated that Concord does not have a jail but does have holding cells.

Sheriff Jordan explained how some cases are handled.

Rep. Pantzer stated all comments will be considered by his committee.

Rep. Fraser stated Executive Committee meeting to follow.

Chairman Kidder adjourned the meeting at 11:45 a.m.

Respectfully submitted,
Mary Ann Lewis, Clerk

**MERRIMACK COUNTY
BUDGET RESOLUTION
1989**

I. Be it resolved by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the treasury of the county for the purposes specified for the fiscal year ending December 31, 1989.

1.	Delegation	\$	7,000
	TOTAL....	\$	7,000
2.	Administration/Treasurer		
	Personnel	\$	214,529
	Operating Expenses	\$	80,800
	Other:		
	Dental Insurance		8,000
	Health Insurance		147,000
	Retirement		42,000
	Social Security		70,000
	Insurance - W/C		15,000
	TOTAL ...	\$	577,329
3.	Maintenance Dept/Courthouse		
	Personnel	\$	70,579
	Operating Expenses		55,700
	Other:		
	Electricity		45,000
	Fuel		30,000
	Special Project		50,000
	TOTAL ...	\$	251,279
4.	Register of Deeds		
	Personnel	\$	190,663
	Operating Expenses		142,600
	Special Project		61,307
	TOTAL ...	\$	251,279
5.	County Attorney		
	Personnel	\$	239,000
	Operating Expenses		34,000
	TOTAL ...	\$	273,000
6.	Human Services Department		
	Personnel	\$	65,275
	Operating Expenses		62,963

	Other:		
	Old Age Assistance	\$	75,000
	APTD	\$	280,000
	Nursing Home Care - State	\$	3,058,000
	Care & Board of Children	\$	840,000
	Diversion/Alternative Programs	\$	<u>68,880</u>
	TOTAL ...\$		4,393,055
7.	Sherriff's Department		
	Personnel	\$	360,196
	Operating Expenses	\$	62,963
	Other:		
	Fees to State Officials		5,000
	Extraditions		8,000
	Auto Maintenance		10,000
	Insurance		10,000
	Insurance W/C		18,500
	Dispatch		<u>29,670</u>
	TOTAL ...\$		504,329
8.	Dispatch Personnel		
	Personnel	\$	90,982
	Other:		
	Dental Insurance		400
	Health Insurance		9,842
	Social Security		6,675
	Retirement		2,444
	Communications		12,000
	New Equipment		12,500
	Special Project		<u>5,000</u>
	TOTAL ...\$		139,843
9.	Corrections Department		
	Personnel	\$	1,079,926
	Operating Expenses		523,300
	Other:		
	Dental Insurance		7,500
	Health Insurance		117,500
	Social Security		80,000
	Retirement		25,000
	Worker's Compensation		55,000
	Special Project		<u>8,800</u>
	TOTAL ...\$		1,897,026
10.	Medical Referee	\$	41,000

11. Nursing Home		
a. Administration		
Personnel	\$	276,861
Operating Expenses		127,755
Other:		
Health Insurance		762,000
Dental Insurance		39,000
Retirement		135,000
Social Security		400,000
Insurance W/C		<u>195,000</u>
	TOTAL ...\$	1,935,616
b. Purchasing		
Personnel	\$	80,038
Operating Expenses		<u>3,623</u>
	TOTAL ...\$	83,661
c. Dietary		
Personnel	\$	497,933
Operating Expenses		85,250
Other:		
Food		<u>640,000</u>
	TOTAL ...\$	1,233,183
d. Nursing Services		
Personnel	\$	3,327,458
Operating Expenses		<u>92,900</u>
	TOTAL ...\$	3,420,358
e. Plant Operations		
Personnel	\$	321,792
Operating Expenses		153,725
Other:		
Electricity		144,000
Fuel		<u>122,500</u>
	TOTAL ...\$	742,017
f. Waste Treatment		
Operating Expenses	\$	<u>19,070</u>
	TOTAL ...\$	19,070
g. Laundry		
Personnel	\$	222,041
Operating Expenses		66,212
	TOTAL ...\$	288,253

h. Housekeeping		
Personnel	\$	406,762
Operating Expenses		<u>30,000</u>
	TOTAL ...\$	436,762
i. Physicians		
Personnel	\$	74,256
Operating Expenses		12,330
Other:		
Contact Pharmacist/Physicians		100,000
Purchased Drugs		<u>145,000</u>
	TOTAL ...\$	331,586
j. Rehabilitation/Recreation		
Personnel	\$	295,857
Operating Expenses		10,525
Other:		
Occupational Therapy Consultant		16,000
Speech Therapist		8,500
Contract Mental Health		22,000
Service to Residents		9,000
Social Services Consultant		<u>2,250</u>
	TOTAL ...\$	364,132
	TOTAL NURSING HOME ...\$	8,844,638
12. Farm		
Personnel	\$	66,195
Operating Expenses		117,120
Other:		
Dental Insurance		300
Health Insurance		8,000
Social Security		5,100
Retirement		1,900
Worker's Compensation		<u>5,000</u>
	TOTAL ...\$	203,615
13. Cooperative Extension	\$	229,160
14. Grants		
New Hampshire Mediation		12,760
Community Services Council		19,236
Central New Hampshire Community		
Mental Health Program		50,000
CAP: Meals on Wheels/Rural		
Transportation/Senior Companion		71,525
Visiting Nurse Association		60,970
Retired Senior Volunteer Program		22,000

Merrimack County Conservation District	23,450	
Friends		10,000
Visiting Nurse Association Senior Health	8,000	
Child & Family Services		<u>20,000</u>
TOTAL ...\$		297,941
15. Residential Properties	\$	19,266
16. Contingency	\$	65,000
17. Unemployment Insurance	\$	30,000
18. Debt Service	\$	1,456,633
19. Salary Increase	\$	200,000
20. Architect Fees/Appraisal Fees	\$	10,000
21. Computer Development	\$	8,500
TOTAL APPROPRIATIONS	\$	19,843,184

II. Be it further resolved that the sums hereinafter detailed are hereby adopted as estimates from the sources indicated:

1.	Court Leases	\$	250,000
	Register of Deeds	\$	600,000
	Sheriff		
	Writ Fees 1		90,000
	State Reimbursement		60,000
	Dispatch System		126,943
	Corrections-Miscellaneous		30,000
	Residential Properties		20,000
	Interest		195,000
	Health Insurance Co-Payment		50,000
	Diversion/Alternation Disposition Funds	<u>70,000</u>	
	TOTAL \$		1,551,943
2.	County Farm		
	Sale of Milk		135,592
	Sale of Forest Products		5,000
	Sale of Food to Home		24,709
	Miscellaneous		2,000
	TOTAL \$		167,301
3.	Nursing Home & Hospital		
	Resident Income		\$7,844,306
	Miscellaneous		<u>232,975</u>
	TOTAL \$		8,077,281
4.	Prior Year Fund Balance	\$	375,000
	TOTAL REVENUE/FUND BALANCE	\$	10,211,525

III. Be it further resolved that, the total appropriation for 1989 being in excess of the total estimated revenues in the amount of \$9,631,659 the treasurer shall issue his warrant to the several towns and cities in the county for this amount pursuant to RSA 29:11.

IV. Be it further resolved that pursuant to the authority granted to county conventions by RSA 24:14 that the county commissioners be required to obtain written authority from the executive committee before transferring any appropriation or part thereof under the provisions of RSA 25:15.

V. The resolution shall take effect upon passage.

**MERRIMACK COUNTY DEPARTMENT OF
CORRECTIONS
MERRIMACK COUNTY REPORT
January 22, 1990**

The Department of Corrections implemented its reorganization of the administrative personnel in April of 1989. The reorganization is proving to be a successful change with all concerned having more closely defined areas of responsibility.

The Space Needs Committee for the proposed addition to the corrections facility met in 1989 and will continue to do so in 1990. The architectural firm of Alexander Truex/deGroot was hired to come up with a proposal plan for the expansion of the corrections facility.

All Correctional Officers received 72 hours of in-service training. 560 hours of new officer orientation was conducted and 1240 hours of correspondence courses were taken by staff. 7 new officers were graduated from the N.H. Association of Counties Training Academy. The training program is an excellent one. Our Training Officer, Richard Van Wickler, is our first training officer and he is doing an excellent job.

The Director of Operations, Mr. Brown, has been busy in classifying inmates and attempting to find bed space for everyone. The Minimum Security Unit is going well and we presently have twenty-four men in this unit.

The Director of Security, Mr. Nason, has assured that all safety and security aspects have been addressed and adequate security training was given in 1989.

The Director of Rehabilitative Services, Mr. Shackford, reports that the Alcoholics Anonymous, Narcotics Anonymous, School, Bible Study and Church programs were highly successful. Inmate participation has been very good this year in all of the programs. The school program had an average of 26 inmates attending. Four inmates have received their High School Diplomas Equivalent (GED). We have many short term inmates, but everyone is offered an opportunity to participate in the school program as well as all of the other programs.

1989 was our fifth successful year of operating the Highway Litter Program. Director of Inmate Work Programs, Carole Anderson, reports that from January 1, 1989 through December 31, 1989 the inmates provided the Nursing Home Dietary Department with 14,640 hours of inmate labor. The Nursing Home Housekeeping Department was provided 2,625 hours of inmate labor; the County Farm was provided with 12,264 hours of inmate labor; the Court House was provided with 2080 hours of inmate labor and the Sheriff Department with 120 hours of inmate labor. This is a total of 31,649 hours of inmate labor provided to the various departments. This does not include the labor provided in cleaning, mowing lawns, working in the corrections kitchen and laundry and miscellaneous details. This is a great program as it keeps inmates busy and also provides a service to the various departments in the County.

In addition 7 inmates took care of the corrections gardens and provided vegetables to the Nursing Home and local vendors. Inmates also raised several hundred pounds of carrots and onions for the Concord Food program in memory of Rep. Marc Manus.

The Litter Pick-up program completed 20 communities in Merrimack County. They travelled 587.79 miles picking up 1709 bags of litter in 20 weeks. All aluminum containers will be recycled and the proceeds put into the Inmate Trust Funds. Mr. Shackford, the Director of Rehabilitative Services reports that gross sales from the Canteen was \$79,794.90 for 1989 and the net profit from these sales was \$12,860.07. This profit was placed into the Inmates Trust Fund.

The Central New Hampshire Community Mental Health Services, Inc. held 222 consults with inmates in 1989. The consults provided included monitoring of suicidal inmates; evaluations concerning medication and the need for additional therapy and brief psychotherapy. In addition to visits to the facility, the clinician has been available for consultations with the staff on an on-going basis. These therapeutic interventions with inmates in crisis assist in preventing suicides and behavioral problems within the facility and reduce inmates dependence on County medical services.

It has become apparent that most inmates have problems with substance abuse and that prior to incarceration were self-medicating themselves with alcohol and drugs to deal with the stressors in their lives. This is a most valuable and necessary service and hopefully we can, in the future, expand the program to cover stress management, sobriety maintenance, cognitive coping skills and alcohol and drug education. The group process would also be helpful in helping inmates adjust to incarceration and in taking responsibility for their behavior.

In 1989 the Corrections Department hired their own nurses (3). This procedure took some of the pressure off the Nursing Home and was very well received by all concerned. When the Corrections Nurses are off we call on the Nursing Home to assist us. This change has provided better and more efficient coverage to the Corrections Department.

We were sorry to see Dr. Morin retire as he had provided many years of service to the Corrections Department. We were fortunate to have Dr. Rodd and Dr. Jones available to us four days a week and on call seven days. We have some very sick inmates and medical expenses were heavy in 1989. We are closely monitoring medical expenses and working closely with the Medical Department to keep the costs down.

The Department of Corrections reached an agreement with the State Employees Association and a new contract was agreed upon on 1989.

Overall, 1989 was an extremely busy year and overall a successful one thanks to the County Commissioners, Rodney Tenney, Howard Teaf 3rd Nursing Home Administrator and his staff and a special note of appreciation to Carol Bickert, Personnel Coordinator, for the many long hours she gave in assisting us in personnel issues.

Last, but not least, special thanks to all the correctional staff for their continued support and dedication in providing care and custody for the inmate population remanded to this institution.

William R. Potter
Administrator

MERRIMACK COUNTY NURSING HOME ANNUAL REPORT, 1989

After a somewhat slow start, 1989 ended with most operational statistics above or close to levels experienced in recent years. Affecting activity in two specific departments, Dietary and Laundry, was the rapidly rising County Corrections Department census. The Nursing Home provides Dietary and Laundry service to the Corrections Department and, other things being equal, fluctuations in the Corrections census produces corresponding effects in those two departments. The accompanying table provides a five-year comparison of several operational indicators.

Two significant staff changes occurred during the year: Dr. Robert Morin, long-time physician to Nursing Home residents, resigned; his duties were assumed by Carey Rodd, M.D., already on staff, and Russell Jones, M.D. Also resigning after several years service was Barbara Smith, director of Food Services; she was replaced by Timothy Gallagher.

Vacancies for licensed nurses were at a relatively low level, as were openings for nursing assistants. We believe this favorable experience reflects the moderating New Hampshire economic climate as well as the generally good working conditions at this Nursing Home.

Other significant events during the year included:

- Inauguration of Eye Clinic
- Juliette Dietlein, Director of Nursing named Nurse of the Year by N.H. Nurses Association
- No smoking policy instituted for the residents' dining room, making entire cafeteria a non-smoking area
- Additional space provided for growing O.T. program by renovating an area on the second floor of Administration Building
- Sweet Retreat Gift Shop enlarged/improved
- MCNH Volunteers selected to receive the 1989 Governor's Volunteer Recognition Award.

Respectfully submitted,
Howard M. Teaf
Administrator

MERRIMACK COUNTY NURSING HOME AUXILIARY ANNUAL REPORT

The Merrimack County Nursing Home Auxiliary was organized on August 12th, 1959 and the purpose was "for the enrichment of the aged." The Auxiliary is composed of a group of ladies and men who meet every Wednesday to visit with the residents. They spend a great deal of time visiting, writing letters, playing cards and just listening. Planning various ways to earn money so that we can obtain some of the "extras" for the residents that the County cannot supply takes time and consideration.

This past year we have sponsored Birthday Parties each month. We arrange for entertainment by various groups in the area. Franklin Grange, Catholic Daughters of Franklin, Andover Service Club, Immanuel Church and Pineconia Grange from Concord, United Church of Penacook, East Concord Congregational Church and the Elkins Benevolent Society and the Auxiliary have all entertained the group. Refreshments are served and it is a pleasant day for all.

To be able to help provide the extras for the pleasure and comfort of the residents it is necessary to earn money and we do that by conducting food sales, food raffles, a birthday box (a penny for each year), and our chief source of income is our Christmas Store for the residents. Without the help of local merchants and clubs this would not be such a success. This donated material is sold at a very low price so that all residents can take part and there are smiles of pleasure and contentment when their Christmas gifts are purchased and wrapped in colorful paper. We also have a Craft Table and have an exhibit at the Hopkinton Fair.

This year we have supplied some Bingo prizes, supplied craft material for some residents, made net caps for the Beauty Parlor, supplied daffodils for "Daffy Day", gave a donation to the Residents Christmas Party and purchased a new sound system for the Activities Department. Flowers play a big part in our program and Jo Crandall along with some of her helpers have distributed 453 bouquets of garden flowers.

To be a member of the Auxiliary and have the opportunity to visit and do things for the residents is most rewarding.

Helen K. Houston
President

January 10,1990

To whom it may concern:

My Catholic Ministry at Merrimack Nursing Home consists of:

- 1) Holy Communion and Rosary service every Thursday.
- 2) Holy Mass celebrated once a month.
- 3) Take any emergency call which requires my attention.
- 4) Sacrament of the sick (Anointing) twice a year for all those Roman Catholics who wish.

Sincerely,
Rev. Anthony F. Digiulio
1016 So. Main St.
West Franklin, N.H. 03235



**SISTERS OF HOLY CROSS
1016 S. Main Street
West Franklin, NH 03235**

In conjunction with and under the direction of Reverend Anthony DiGiulio, Chaplain, a Communion service is offered every Tuesday afternoon in addition to the Thursday morning Rosary and service after which the Catholic residents unable to attend, are visited individually and given a chance to receive the Sacrament of the Holy Eucharist.

I also assist the chaplain at the monthly Eucharistic Celebration and the dispensing of the Sacrament of the Sick twice a year to all the residents.

A group of Volunteers is always handy to assist us in transporting the residents for the various services.

Presently, we serve 125 Catholic residents.

At certain times, we earnestly answer calls to assist residents in need of comfort or simply to be prayerfully present to them.

Respectfully submitted,
Louise Fafard, CSC



1989
MERRIMACK COUNTY REPORT
PURCHASING DEPARTMENT

The Merrimack County Purchasing Department is proud of it's progress and accomplishments in 1989 and is also fully aware of the continuing challenges it will be faced with in 1990.

One of the important benefits we have in Purchasing is the close working relationships that develop with other County Departments. Cooperative working relationships such as these will enable us to meet the challenges in the ensuing years.

In County Government the opportunity to be of service represents another important aspect of our makeup. Saving the time of other County Personnel allows them to do what they are best skilled, trained, and educated to doe. Coupled with this benefit we address the reduction in duplication of effort and the expansion in standardizing inventories when possible.

We have received our new computer system and we are now in the process of training and implementation.

From an Inventory Control/Material Management point of view we will be involving other departments in our computerized process. With this involvement we will be able to fine tune two areas that make up this process. They are protection, or providing the necessary supplies when needed and economy, or to effect lower costs when you are able to take advantage of the varying market trends.

It is my opinion that increased awareness of these points will enable us to collectively produce positive results with increasingly tighter restrictions.

I wish to thank Rodney Tenney, County administrator and the County Commissioners for their continued support.

William L. Hein,
Purchasing Agent

HUMAN SERVICES DEPARTMENT

Old Age Assistance and Aid to the Permanently and Totally Disabled are state programs that provide monetary assistance to persons over 65 or those with a physical or mental impairment whose income falls below the standard of need as established by the state. The county is responsible for reimbursing the state 50% of the total. In OAA an average of 130 residents received support each month at a cost to the county of \$78,500 for the year. In APTD an average of 300 persons received assistance each month at a total cost to the county of \$285,000.

Many county residents in nursing home care are unable to afford the \$2,000 to \$2,500 monthly charge without assistance in the form of Medicaid, which makes up the difference between their income and the cost of care. Under the existing formula the federal government pays 50%, with Merrimack County (31%) and the state (19%) responsible for the balance. Thus a person with an income of \$700 per month, residing in a facility charging \$2,300 per month, would result in a cost to the county of nearly \$500 a month. By the end of 1989, the county share for Intermediate Nursing Care was up to \$280,000 per month, serving 500 residents.

Merrimack County is also liable for 25% of the costs of all court ordered services provided to juveniles and their families within the county. This year our share of those expenses was in excess of \$900,000. As examples, \$140,000 went to cover the costs of delinquent youth confined at the Youth Development Center; over \$340,000 for placements in group homes and residential treatment facilities; \$60,000 for diagnostic evaluations and counseling; \$25,000 in legal fees; and \$100,000 for inpatient psychiatric services.

The county is responsible for collecting money on behalf of the state from parents who can afford to contribute towards the cost of services provided to their children as a result of district court orders. This year the department collected a total of \$30,473.

Merrimack County signed a contract with the New Hampshire Job Training Council to begin a program for unemployed, undereducated youth age 16 to 21. The program, entitled "On TRAC" (Training and Academics for Careers), began in August,

and is one of three pilot programs funded by the state. The purpose is to assist court-referred youth by increasing their academic proficiency, teaching them job seeking/keeping skills, and eventually placing them in meaningful employment. The goal is to restrict further court involvement, and the associated costs to the taxpayer, by providing an opportunity for these young people to improve their lives and secure a more promising future. The program will serve twenty youth over a one-year period and is 100% federally funded. Offices are located in Franklin and Concord.

Our Juvenile Diversion Program completed its third full year of operation. It is designed as both an alternative to juvenile court when used by the various police departments in the county, as well as a sentencing disposition for cases that make it to court. In either situation the intent is to make the first-time juvenile offender accountable for his actions by requiring a certain number of community service hours to be performed in lieu of other, more costly options. Upon successful completion the police or the court may suspend any further action, satisfied that the youngster has been made accountable and hopefully has learned from the experience.

A total of \$86,673 was allocated to Merrimack County this year by the Division for Children and Youth Services. This money is then contracted by the Board of Commissioners to local agencies that offer primary prevention programs for at-risk parents or that provide programs designed to prevent out-of-home placements of juveniles. This year awards were made to Central NH Community Mental Health (parent-Child Centers); the NH Mediation Program; the Friends Program (Junior/Senior Friends); the NH Task Force on Child Abuse and Neglect; the Lake Sunapee Area Mediation Program; and to the Merrimack County Juvenile Diversion Program.

Thomas W. Wentworth
Human Services Director

1989 PERSONNEL ANNUAL REPORT

Health insurance and employee benefits remained the major focus throughout 1989. Early in January, the Board reviewed bids from several health insurance companies. The Board opted to remain with the existing coverage, providing Blue Cross and Blue Shield J-Y plan some 430 employees.

The County implemented a co-payment system with deductions effective July 1, 1989 at the following rates: 10% for single person coverage, 15% for two person coverage, and 20% for family coverage.

In June, a mail order prescription benefit for subscribers receiving maintenance medications was incorporated in our plan at no additional cost to the County. Several health oriented programs were also offered to employees such as weight management and cholesterol screenings during 1989.

Plans to develop health insurance co-payment with pre-taxed dollars (IRS Section 125) is currently being investigated for implementation in 1990. In December, the Board appointed employees to a committee to review health insurance care cost.

In 1989, a total of 217 employees received longevity bonuses for County service as indicated below.

Years of Service	Bonus Amount	Number of Employees
5-9	500	90
10-14	700	79
15-19	1,000	26
20+	1,200	22

I would like to take this opportunity to thank the Board of Commissioners, County Administrator Rodney E. Tenney, and the Department Heads of Merrimack County for their continued support and valued assistance throughout 1989.

Respectfully submitted,
Carol A. Bickert
Personnel Coordinator

MERRIMACK COUNTY REGISTRY OF DEEDS

The Merrimack County Registry of Deeds saw a slight decline in the volume of real estate as compared to the previous year.

We have taken advantage of this slowing to continue to progress on many ongoing projects that were started a few years back. These projects include, filming of all of the records onto 16mm microfilm cassettes, input of the older index volumes from 1823-1960, restoration of the older volumes of records in dire need of repair and the installation of an optical disk system.

In October, we started input of current work onto an optical disk system. This system allows us the placement of 10,000 pages of documents onto a single disk. This is three times the volume we currently achieve with the use of microfilm cassettes. Optical disk technology allows us an efficient and manageable way to capture, store and retrieve documents.

We have nearly completed the filming of all of the records onto 16mm cassettes and have begun the elimination of making hard copy volumes of records. This was a necessary decision as we have run out of space for the placement of any more volumes of records.

In July, the legislature passed two bills affecting the costs involved in recording real estate transactions. The first was an increase on the real estate transfer tax. The second was an increase in the recording fees.

In 1989, the Registry of Deeds collected \$2,784,541.08 in transfer tax which was paid over to the State of New Hampshire. The County received a four percent commission on the amount which amounted to \$111,381.65 in revenue to the County. The amount collected for recording fees was \$401,918.59, copy fees \$84,911.32, interest \$10, 635.11 for a total of \$608,846.67 paid to the County Treasurer.

Shown below is the breakdown of the conveyances, mortgages and miscellaneous instruments recorded during the years 1984-1989. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

	CONVEYANCES	MORTGAGES	SUBTOTAL	MISC.	TOTAL
1984	5322	4890	10212	8083	18295
1985	6652	6685	13337	10976	24313
1986	9059	9845	18904	16604	35508
1987	7759	10931	18690	17382	36072
1988	6266	8420	14686	14267	28953
1989	5670	7055	12725	12617	25342

Respectfully Submitted
Kathi L. Guay
Register of Deeds

MERRIMACK COUNTY FARM

1989 was a very good year for the Farm. We improved production in several areas.

This year we grossed \$142,472.79 for milk produced. This was just under \$40,000 more than 1988. Milk production was good, and prices increased during the fall to record levels. Production was 903,432 lbs of milk. My goal is to produce 1,000,000 pounds of milk. With continuing good prices, this will bring in an estimated income of \$150,000.

We are presently milking 51 cows with a total herd of 58 cows. We have 31 dairy heifers that we are raising as replacements.

The total income for beef sold in 1989 was \$21,092.36. This is down over \$5,000 from 1988. This was due to the lack of mature animals in our beef herd. We have a large number of beef in our herd now (approx. 80) with many approaching maturity. I estimate that we will have an income of \$30,000 in 1990.

We planted 75 acres of corn and harvested a record crop. This crop was approximately 30% higher than normal. As a result, we will have corn silage to feed the animals for the entire year. We have not been able to do this in the past. We now will be able to save our haylage for a year round feeding program. This will provide a more balanced ration for the cows and produce more milk.

Due to the severity of the 1987-1988 winter, we had extensive damage to our alfalfa crop. "We reseeded 12 acres this year and plan to reseed more next year. The hay crop and haylage crop were down slightly, but due to the good corn crop, there should be adequate feed.

The garden project turned out to be a great success. Using the new row tunnel (greenhouse), we produced a large tomato crop. Total income from the garden was \$2115.20. With a years experience, next year will be even better.

We did not harvest any wood or lumber this year from the woodlots. Karen Bennet has agreed to mark the last section to be

harvested for lumber. She will also survey for cordwood production. This should lead to some income depending on how extensive a program we undertake.

We purchased a 1976 GMC 6500 with a 16 ft platform dump body and a 1982 Ford F-250 4x4 with plow for use on the farm. Also, we installed a new gutter cleaner in the dairy barn.

Work has begun on the large machinery shed to create a workshop in the two end bays. This will be a welcome addition as it will enable us to do projects and repairs during the winter months.

We are in the process of finalizing the donation of a 32' x 60' greenhouse to the county farm by Ruth Valentine of Wolfeboro. This will greatly expand the possibilities in the horticulture area. Hopefully this greenhouse will be in operation on the farm by Fall.

We have worked extensively with SCS (Soil Conservation Service) on designing the cow yard and feed alley to lower the incidence of mastitis and hoof rot. A plan was presented to the Commissioners and approved. Pending financing, this project will be completed by Fall.

I would like to commend both Norman LaPierre and John Silver for their outstanding service to the Merrimack County Farm. Without them we would be hard pressed to accomplish what we have on the farm.

Thank you John and Norm.

Christian E. Winslow
Farm Manager

THE OFFICE OF THE COUNTY ATTORNEY

The Office of the County Attorney is presently staffed by five attorneys, an administrative assistant, two legal secretaries, a victim witness director, a victim witness coordinator, and a part time file clerk.

The responsibilities of the office include the criminal prosecution of all felony cases filed in the county (excepting 1st and 2nd degree murder and manslaughter prosecutions) and all misdemeanor and violation appeals from District Courts to the Merrimack County Superior Court; representation of the state in the various District Courts throughout the county upon request of local law enforcement agencies; and training and support for local and state police law enforcement officers.

As a consequence of Merrimack County being the location of the state capitol, the Office of the County Attorney is responsible for some additional areas of service. Since the New Hampshire State Prison and State Hospital are in Concord, the office prosecutes all criminal cases arising out of these institutions and provides some of the training for their personnel at Police Standards and Training. Additionally, the office represents the state, county and individual petitioners in numerous civil actions filed in Superior Court, Federal Court and County Probate Court. Each year the office handles hundreds of "Uniform Reciprocal Support Enforcement Act" cases filed to obtain child support for children both within this state and in other states across the country. In general terms, the office provides legal representation and advice to Merrimack County government officials when they are acting in their official capacities, and to others where provided by statute.

During 1989, the Victim-Witness Unit initiated a pilot project with the Concord Hospital emergency room staff. It was designed to alleviate the fears confronting a victim who comes in for medical treatment associated with a report to provide the victim with information about the new rape evidence exam, the effects of reporting the crime to the police, and the support services available to minimize the trauma of the offense. This project has now been expanded to the other hospitals in Merrimack County. The Victim-Witness Unit has also published an extensive brochure to aide

victims and witness who become involved in the criminal justice system. This brochure explains the criminal justice system in detail from the time of arrest through the appeal process, and what participation in the Court system will entail.

Over the last eight years the Office of County Attorney has developed as a modern full time professional legal services. Detective Paul Mueller, the Concord Police Department liaison officer to the Office of the County Attorney, continues to provide a vital communications link between law enforcement and prosecution for the city of Concord. The office continues the process of automation sponsored by the United States Department of Justice. These programs continue to improve the efficiency and professionalism of the Office of the County Attorney.

My thanks to all the citizens of Merrimack County for their continued patience and support, but especially to those who have come to this office in need of help as the victims of crime. It is for them especially that this office exists.



County Attorney's Staff: Front Row, l. to r. Susan Alfin, Jackie Cullen, Rhonda Davignon, Ron Biossette, Lisa Pooler, Sherry MacKenzie. Back Row, l. to r. Carol Ryan, Royce Vehslage, Michael Johnson, Howard Helrich, Cathy Battistelli.

MERRIMACK COUNTY SHERIFF'S DEPARTMENT

The Sheriff's Department consists of eleven (11) full time and seven (7) part time Deputies. A civil staff support team consisting of one (1) Administrative Assistant; one (1) Civil Process Supervisor; one (1) Civil Clerk; one (1) Criminal Division Clerk and one (1) part time Clerk.

The Merrimack County Sheriff's Department is responsible for serving civil process, performing criminal investigation and transporting prisoners. 1989 proved to be an important year for revenues. The total projected income for 1989 was \$165,000.00 whereas the actual income was 229,450.00 an increase of \$64,450.00 or 8.49%.

The Sheriff's Department has seen an increase in work load not only in the civil division but the criminal division as well in prisoner transport for a total of 3,831 or 7.59%.

Staff addition and promotions resulted in Marie C. Cusson on board as Administrative Assistant; Deputy Sheriff George L. Fitts, III to the rank of Sergeant in charge of Civil Division and Director of Dispatch; Deputy Sheriff Carl D. Russell to the rank of Sergeant in charge of the Criminal Division and Court Security.

Being a new member of County Government, I have found the transition from Local Government to be unique. I would like to thank this opportunity to thank all of the County Departments for their assistance in the past year. You have been very helpful in my transition of the Sheriff's Department.

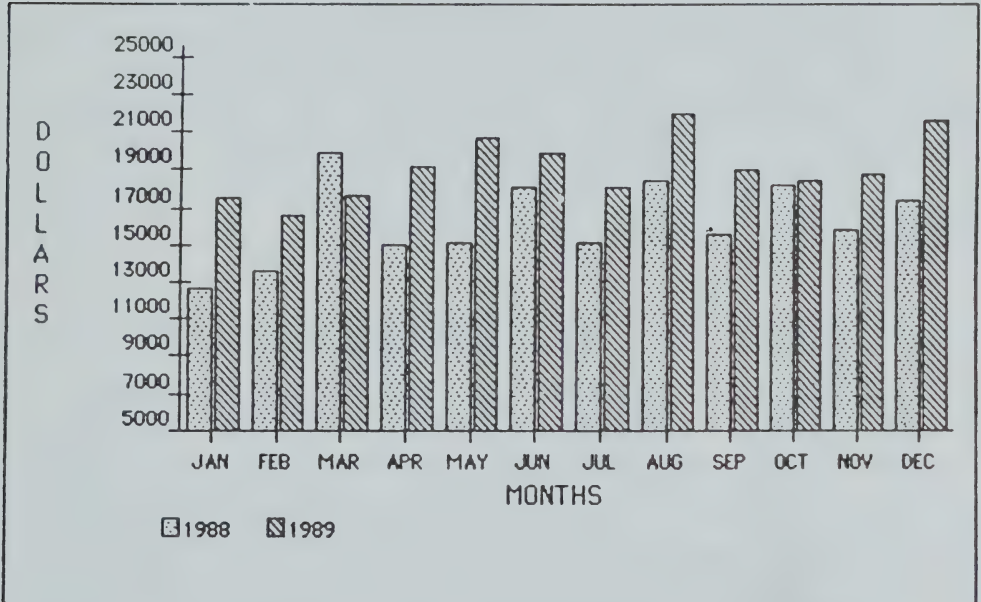
I would like to thank Commissioners Peter Spaulding, Kenneth McDonnell and Stuart Trachy for their assistance in my first year as Sheriff.

Respectfully Submitted,
Chester L. Jordan
High Sheriff

STATISTICAL DATA

	1988	1989
Civil Process Served	110001	2892
Prisoner Transports	2909	3831
Arrests	678	574
Revenue	\$194,091.97	\$229,452.53

REVENUE

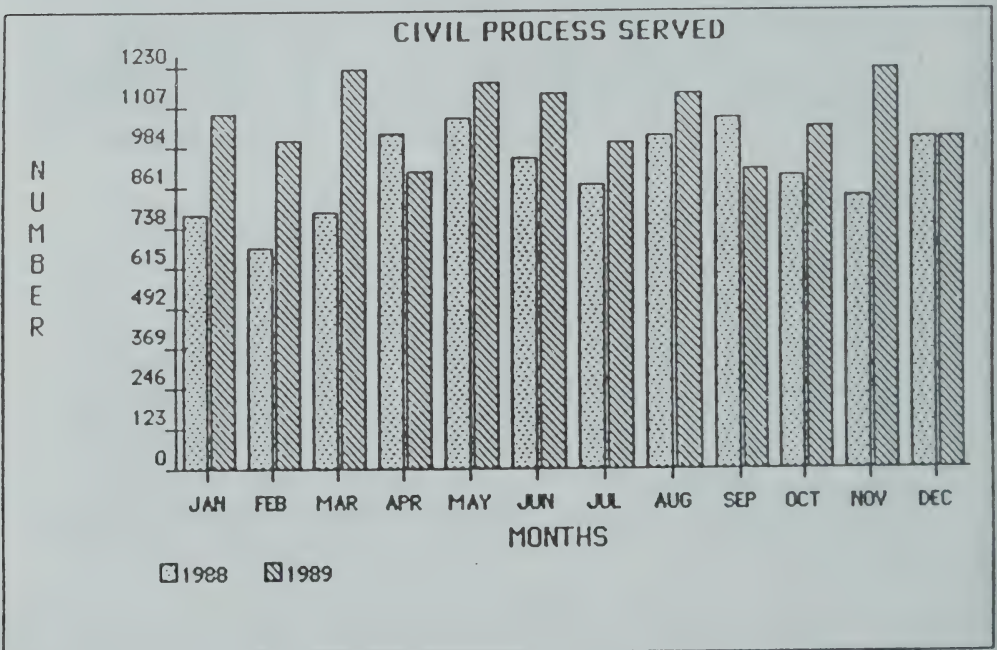


This graph indicates the comparative figures month to month for the years 1988 and 1989 of the actual revenue of the Sheriff's Department. Revenue is derived from service of civil process of Attorneys and individuals acting Pro Se.

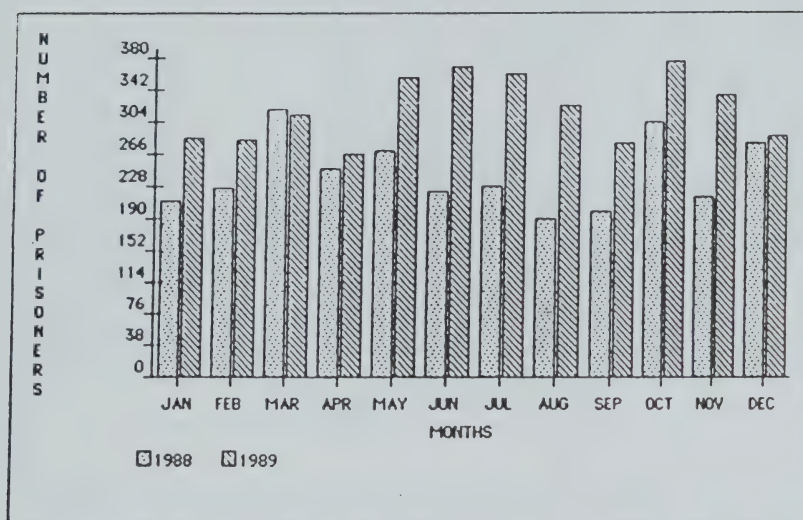
	JAN	FEB	MAR	APR	MAY	JUN	
1988	\$12,676.00	\$13,560.00	\$19,903.00	\$15,009.00	\$15,077.00	\$18,074.00	
1989	\$17,523.00	\$16,603.00	\$17,669.00	\$19,201.00	\$20,677.00	\$19,939.00	
JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
\$15,105.00	\$18,455.00	\$15,506.00	\$18,269.00	\$15,799.00	\$17,469.00	\$194,902.00	
\$18,153.00	\$21,963.00	\$18,975.00	\$18,398.00	\$18,826.00	\$21,515.00	\$229,451.00	
						% CHANGE	117.73%

CIVIL PROCESS SERVED

The large contrast as shown in this graph of the civil process served in 1989 as to 1988 is due in large to the declining economy and the large population growth within Merrimack County.

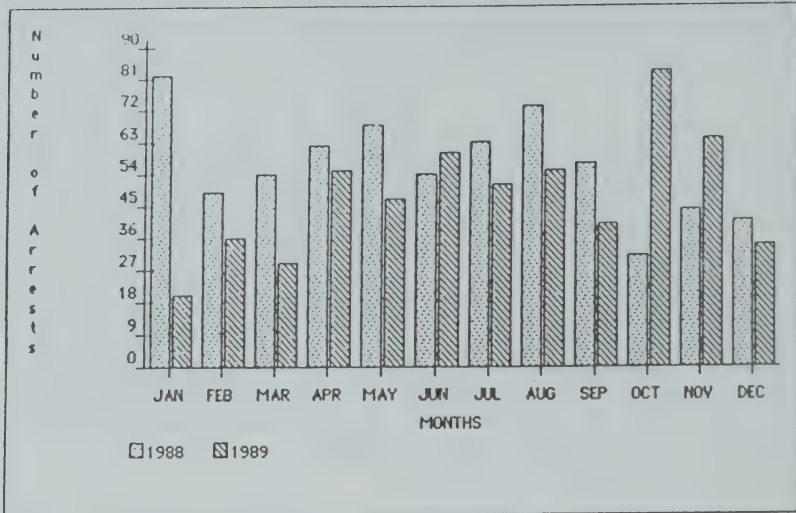
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PRISONER TRANSPORTS



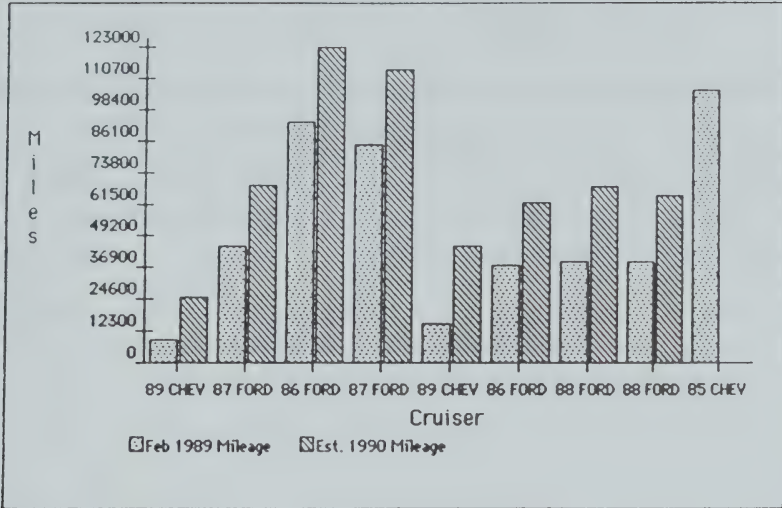
These comparative figures show the vast increase of prisoner transports in 1988 and 1989. The Sheriff's Department has provided assistance to all 10 District Courts in Merrimack County, the Superior Court as well as out of State prisoner transports. The increase is the result of two circumstances; one, providing a service to the smaller communities in Merrimack County to keep law enforcement officers on the road, this is achieved by having the Sheriff's Department transport their prisoners and secondly, the increase of prisoners in both the State Prison and the County facility requires the Sheriff's Department to provide the service.

ARRESTS



The large number of arrests as shown in this graph were on Small Claims warrants for the various District Court within Merrimack County. These warrants fall into two categories; "Failure to Appear" or "Violation of Court Order." The Sheriff's Department has implemented a new procedure to perfect these arrests which has proven quite successful. The Defendant is contacted by mail and advised to make contact with the Sheriff's Department at which time he/she is given the option of appearing at the Sheriff's Department to be arrested and bailed or may go directly to the Court to be heard on the matter. This format has proven to be 75% effective.

CRUISER MILEAGE



This graph shows the present mileage of the fleet of Sheriff's Department cruisers and projects estimates for 1990.

UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

EXTENSION AGRICULTURE PROGRAM

Land use and environmental issues have been a priority this past year. Offered were field demonstrations and programs relating to dwarf grass, athletic field maintenance, farm stand evaluations and zoning ordinances, open space, safe use of pesticides, land application of sludge and wood ash, recycling education and shredded paper for livestock bedding.

Technical information concerning production, marketing, processing, and business management is provided to commercial and part-time producers which ultimately provides a continuous supply of milk, vegetables, fruits, and meat products to consumers while maintaining natural resources and open space.

Public institutions received assistance resulting in towns saving hundreds of dollars on athletic field and grounds maintenance. Mass media efforts reached thousands of individuals with information on home food production, landscaping, nuisance animals, household insects, structures, and more.

Examples of programs offered to the public include: a garden calendar, school planting projects, pruning demonstrations, walking row tunnels, demonstrations at fairs, and more.

EXTENSION 4-H PROGRAMS

The mission of 4-H is as strong today as it has ever been in helping youth to acquire knowledge, develop life skills and to form attitudes that will enable them to become self-directing, productive and contributing members of society. Life skills have been defined by 4-H to include communication skills, learning skills, group process skills, and understanding and liking oneself. 4-H tries to take the preventative approach in addressing the emerging youth at risk issues which face all our young people today. Volunteers, leaders, parents and other adults in the community carry out the mission by conducting educational subject/project experiences in community and family settings.

Delivery methods for carrying out the program include organized community and county clubs, school enrichment programs, special short-term programs, 4-H camps and individual study. This past year 377 volunteers helped to carry out the program, reaching 9,707 youth through all of these methods. Food and clothing events, public speaking, demonstrations, stage presentations, educational clinics, tours, quiz bowls, fairs, camp, and special committee work annually provide opportunities for members to enhance and enrich their overall personal and educational development.

EXPANDED FOOD AND NUTRITIONAL EDUCATION PROGRAM

The Expanded Food and Nutrition Education Program is a free program available to limited income families with young children, pregnant teenagers and women, and youth. In the greater Concord and Franklin areas, 76 families were taught basic nutrition, food skills and ways to stretch their food dollars.

MERRIMACK COUNTY FORESTER

The primary goal of the County Forestry Program is to encourage landowners to practice good forest management to increase the benefits that they and other county residents receive from this abundant forest. To accomplish this, the County Forester visits woodlots with landowners. A typical meeting with a landowner involves a discussion of objectives, a walk through the woodlot to examine conditions, and recommendations on how to improve growth and quality. The county forester also holds public meetings about such issues as current use taxation, wildlife and woodlot management, and timber harvesting laws; appears on the radio and in newspapers; and answers questions ranging from shade trees, to selling timber, to growing Christmas trees, to producing maple syrup.

Karen P. Bennett,
Merrimack County Forester

EXTENSION HOME ECONOMICS PROGRAM

County residents received information and increased their knowledge regarding healthy lifestyles and nutrition which has changed their dietary behavior. Programs and educational publications were given to parents and child care providers increasing the quality of care for the young child and building greater family strengths.

County residents have also gained information about the management of their finances and, thus, have gained greater control by increasing their savings and decreasing their debt.

MERRIMACK COUNTY CONSERVATION DISTRICT HIGHLIGHTS OF 1989

Technical services and assistance were provided to more than 740 individuals and county government units. Development of conservation plans for land treatment on over 569 acres and protection through conservation practices on 546 acres resulted through cooperation with the USDA-SOIL Conservation Service.

Soils Field Day: The District sponsored a soils field day to provide septic system designers, test pit inspectors, town officials, and other interested parties with "hands on" experience in logging and interpreting these pits. 65 people attended the field day which was held at the Merrimack County Farm.

Reclaiming Gravel Pits: The District in cooperation with the Belknap County Conservation District sponsored a gravel pit reclamation workshop at the Franklin Falls Flood Control Dam. The workshop focused on types of plantings that can be used to reclaim gravel and borrow pits.

Fish Stocking Program: The Fish Stocking Program was a huge success again this year. The District distributed 6,950 Brook and Rainbow trout to 62 pond owners. The Fish Stocking Program is held in May and October.

Conservationist Camp: The District sponsored a student from the Merrimack County to attend Camp Interlocken in Windsor, N.H. Camp Interlocken is a youth Conservation Camp.

Wetlands Board - Field Review: The District is actively field reviewing some of the Wetlands Board applications. This is now an on-going service to the Wetlands Board.

Awards: The Morrill Farm in Penacook was presented the "Cooperator of the Year Award" and Roger Sanborn was awarded the Green Sign Award. The Green Sign Program is for cooperators who have installed and continued to maintain effective conservation practices.

Meetings: The District's annual meeting was attended by over 100 people. The New Hampshire Association of Conservation

District's annual meeting was attended by all 5 supervisors and 3 associate supervisors. The NHACD's Summer meeting was attended by 3 supervisors and 3 associate supervisors. The District supervisors and secretary have taken an active part in the NHACD's committees and programs.

Soil Data: During 1989 we have received hundreds of requests for soil data. Requests for soils maps and other soils data was provided for individual and prospective landowners, government units - state and local, land developers, builders, surveyors, real estate agents, septic designers and installers. Many requests have also been received from students, teachers and farmers.

Public Visibility: Newsletters and annual reports of the District have been mailed to cooperators, government agencies and friends. News releases have been sent to all local papers and radio stations to publicize all our special programs. First class mailings have also helped the District's conservation efforts. The "Green Signs" and the heavy-aluminum, light reflecting signs are made available for erection on cooperators' lands were visible land conservation practices are easily observable by passerby.

It is important to note that without the continued support of the Merrimack County in funding our program, we would not be able to provide secretarial help which enables the District to continue their programs with special emphasis being placed on assisting individuals with soil erosion and agricultural waste management problems. The many volunteer hours given by the five supervisors and the Merrimack County funding is what makes the Merrimack County Conservation District work. We wish to thank the County Commissioners and the Merrimack County Delegation for their support. We also express our appreciation to the Soil Conservation Service and the other agency people for their role in getting the conservation job done.

BOARD OF SUPERVISORS

Stanley Grimes, Chairman
Terrence P. Frost, Vice Chairman
David Morrill
Jack Towle
Alan Bartlett

ASSOCIATE SUPERVISORS

Diane Souther
Charles Souther
Wayne A. Mann
Lansing Mallett

DISTRICT SECRETARY

June Tucker

MERRIMACK COUNTY HOMEMAKER PROGRAM

GOAL: To maintain elderly and disabled adult clients in their home and prevent inappropriate institutionalization.

SERVICES: Clients depend on their homemaker for such services as:

- Grocery Shopping
- Meal Preparation
- Laundry
- Light Housekeeping
- Limited Personal Care
- Companionship
- Errands

REFERRALS: Referrals are received from a variety of sources including:

- Hospitals
- Doctors
- Social Workers
- Friends
- Families
- Patients
- Clergy

ELIGIBILITY: This service is available to all Merrimack County residents. Financial assistance is available to those clients who are income eligible.

SOURCES OF PAYMENT: Federal Title XX and Older Americans Act monies.

Merrimack County monies which match the Federal dollars.

Private insurance and private pay fees.

Client contributions and individual donations.

The following three agencies provided 21,378 half hour units of service to the residents of Merrimack County towns in 1989.

Concord Regional Visiting Nurse Association-224-4093

Allenstown
Boscawen
Bow
Canterbury
Chichester
Concord
Contoocook
Dunbarton

Epsom
Henniker
Hooksett
Hopkinton
Loudon
Pembroke
Penacook
Pittsfield

Lake Sunapee Home Health Care - 526-4077

Andover
Bradford
Danbury
Newbury

New London
Sutton
Wilmot
Warner

Visiting Nurse Association of Franklin - 934-3454

Franklin
Hill
Northfield

Salisbury
Webster

If you know of someone who may need Homemaker services,
please call us.

Thank you for your support and confidence in our program.

Geraldine S. Donahue
President
Concord Regional Visiting Nurse Association

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM

For the past seventeen years the Merrimack County Retired Senior Volunteer Program has served the elderly population throughout the County. RSVP serves as a clearinghouse for volunteer opportunities for people 60 years of age and older. Volunteer assignments are made in public and private non-profit agencies.

About 100 non-profit agencies currently have RSVP volunteers actively serving in a variety of positions. Typical agencies using RSVP volunteers include hospitals, schools, nursing homes, nutrition sites, day care centers, senior centers, libraries, museums, health care agencies, environmental agencies and government offices.

During the 1989 program year, more than 500 RSVP volunteers spent over 80,000 hours providing volunteer services. Because the program works with the elderly population, there is a constant need to recruit and place new volunteers to replace those members withdrawn from the program due to illness, death, change of residence or employment. In the past 12 months, 102 new volunteers were enrolled in the Merrimack County RSVP.

In addition to the recruitment and placement of senior volunteers, the program sponsors an area wide Telephone Reassurance Service for elderly, homebound or handicapped residents of Merrimack County. Also, Vials of Life are distributed to any senior group or organization requesting them.

Any resident 60 years of age or older is eligible to become an RSVP volunteer. There are no income or educational requirements for membership. A volunteer must be willing to assume an assignment of their choice on a regular basis. For information about the program, visit the RSVP office at 1 Thompson Street, Concord, or call 224-3452.

Nancy G. Spater
Executive Director

COMMUNITY SERVICES COUNCIL

The Community Services Council of Merrimack County has been finding creative solutions to the problems of area residents, community groups and human service agencies since its founding in 1970. It is a multi-purpose agency serving people throughout Merrimack County.

The Council has developed a special expertise in providing services to people with developmental disabilities. Housing programs, day habilitation, vocational and supported work programs are funded by the NH Division of Mental Health and Developmental Disabilities.

The Community Programs component of the Council consists of five programs at this time: 1) the HELP LINE, 2) the Alcohol Crisis Intervention Program, 3) Unite to Help, the Rent Security Deposit Fund, 4) the Teletypewriter (TDD) Communication System and 5) the Homeless Hotline.

1) The HELP LINE is a 24-hour telephone service for the people of NH. It provides:

- Information on social services and emergency help;
- Referral to appropriate agencies for help in solving any problem
- Aid in crises involving suicide, child or adult abuse, domestic violence, rape, alcohol and drug abuse;
- Assistance in locating basic needs such as food, housing, fuel, clothing and financial support.

We provide printed resources to assist other agencies and individuals:

- The "Directory of Community Services in Merrimack County", a hard-cover bi-annually updated resource for human service agencies and individuals in this county; and
- The "Self-Help Guide to Human Services" found in the front of all telephone books in NH.

The HELP LINE telephone information, referral and crisis line in a free service to the people of Merrimack County. In April 1986, it assumed responsibility for the state-wide Infoline system thereby making its serviced available to all residents and visitors in our state.

During 1989 HELP LINE increased by 20% the number of people from Merrimack County given assistance, either on the phone or as walk-in clients:

Merrimack County 16,293
Total State of NH 42,430

The HELP LINE receives a part of its financial support from Merrimack County.

2) The alcohol Crisis Intervention Program receives financial assistance from Merrimack County, and serves people from throughout the county. This program is now housed in a 6-bed facility and serves its clients 24 hours everyday.

This program has three major components:

- a) 24 hour telephone information and crisis intervention for both the drinker and the people affected by another person's drinking;
- b) a facility in Concord providing medical assessment by a certified EMT or nurse, detoxification monitored by a trained crisis worker, referral to other agencies for additional assistance and sobriety maintenance support;
- c) community education, including a 30-hour course, "Managing the Intoxicated Person" which is appropriate for any professional working with alcoholics and and also provides credits for EMT's towards their recertification.

3) Unite to Help, the Rent Security Deposit Fund, is co-sponsored with the Greater Concord Interfaith Council and is administered by the Community Services Council. Security Deposits for low income individuals and families in the greater Concord area who

have explored all other sources of assistance to no avail are available.

Religious and community organizations, individuals, businesses, trust funds and the NH Shelter Grants contribute monies to be used to pay part or all of the applicant's security deposit.

Unite to Help is truly a grass roots community effort. During 1987 the fund raised \$45,894. All or part of 176 security deposits were loaned to homeless families and individuals. All security deposits are treated as loans to the tenants and those who are able to repay the fund are requested to do so.

In 1987 the Unite to Help program was accepted by the United Way of Merrimack County which is now supporting part of its administrative costs.

4) The TDD (Telephone Device for the Deaf) Communication System assists people who are hearing impaired, deaf or speech impaired. Anyone who is unable to use a conventional telephone may call the HELP LINE by using a device called a teletypewriter which as a keyboard and telephone coupler. We average over 1400 calls a month on this communication system.

The TDD Communication System may be used to call HELP LINE and ask the staff to make a call to a hearing person. It might be to a doctor's office, a school, lawyer, employer or a hearing friend. This system also makes it possible for these handicapped people to access the information and referral services of HELP LINE. If a crisis arises our staff is trained to help these people who might otherwise be unable to receive timely assistance.

5) The newest program is a state-wide Homeless Hotline, supported by a grant from the NH Emergency Shelter Program. During the first 7 months, the staff has collected statistics from more than 700 calls representing over 1,700 people who were homeless. These people are assisted to locate emergency or permanent shelter, food, jobs and other services they need.

In June 1990 the Community Services Council/Homeless Hotline will sponsor a 2-day conference, "Homelessness-New Hampshire Solutions".

Summing up 1989, Merrimack County has supported three of the Community Services Council programs, HELP LINE, the Alcohol Crisis Intervention Program and the TDD Communication System. The number of clients assisted by each of these programs has increased dramatically and we expect this to continue into 1990 and 1991.

Fran Blakeney
Director of Community Programs

COMMUNITY ACTION PROGRAM

Community Action Program Belknap-Merrimack Counties, Inc. continued its mission of addressing the needs of the low income, elderly and disabled populations of Merrimack County in 1989. Our goal was to encourage self-sufficiency, community involvement, effective use of related services and programs and involve the private sector in these efforts to impact on the causes of poverty in the local communities.

The Agency accomplished this by mobilizing existing resources in the communities which, in turn, provided a wide range of services that assisted income and program eligible citizens to employment, education, housing, fuel assistance, transportation, nutrition, health services and emergency assistance.

The Agency's success was characterized by the close partnership developed with the support of the State, County, and local governments which we worked with to coordinating the delivery of services.

Specifically, the Agency receives financial assistance from Merrimack County to provide direct services to Merrimack County residents, through the Meals-on-Wheels Program, the Rural Transportation Program and the Senior Companion Program.

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The Meals-on-Wheels Program served over 85,495 noontime meals to homebound elderly. In coordination with this program, over 44,134 meals were served to seniors who gather for a noontime meal at congregate meal sites in Concord, Penacook, Franklin, Pittsfield, Suncook and Warner.

The Rural Transportation Program provided approximately 28,136 trips to over 376 Merrimack County residents. The majority of those riders were congregate meal site participants traveling from the more rural areas of the County to meal sites in Concord, Franklin, Penacook, and Warner. The service also

provides access to other essential services such as medical and professional appointments, shopping and for social activities.

The Senior Companion Program provides over 35,000 hours of direct services to over 200 frail homebound elders in Merrimack County. An average of 35 low income senior companion volunteers participated in the program and received a tax-free stipend of \$44.00 weekly. These friendly visitors helped ill elderly return home from the hospital, provided respite services for families caring for frail elderly relatives, assisted physically frail elderly and provided social/emotional support for lonely elders.

Community Action Program continues to maintain and operate local Area Centers which are located in Concord, Warner, Suncook and Franklin. The area Centers provide direct contact, intake and referral and outreach to community residents. Other Community Action Programs include: Head Start, Weatherization, Family Planning, Fuel Assistance, Women, Infants and Children (WIC) Supplemental Feeding Program, Surplus Foods Program, Riverside Housing for the Elderly, Commodity Supplemental Food Program and Personal Response Units.

The Weatherization Program weatherized 201 homes, provided Home Repairs to 24 homes, and replaced furnaces in 46 homes. The rural Housing Repairs and Rehabilitation Program provided extensive repairs to 24 homes of income eligible households. The Fuel Assistance Program, which provided \$1,243,078.52 in assistance to 2,866 Merrimack County residents to relieve the high cost of fuel bills, is the program with the largest impact.

Community Action Program Belknap-Merrimack Counties, Inc. continued its successful operation of services to Merrimack County residents by maintaining an efficient internal management system. Community Action Program will continue to coordinate, in the future, its purpose and programs with Merrimack County and the communities it services.

CENTRAL NEW HAMPSHIRE COMMUNITY MENTAL HEALTH SERVICES, INC.

Central New Hampshire Community Mental Health Services, Inc., offers comprehensive mental health services to the residents of Merrimack County. Available services include: outpatient, housing, 24-hour emergency, partial hospitalization, and consultative and educational services. There are also specialized services for clients released from New Hampshire Hospital and others suffering from chronic and severe mental illness.

The Center works closely with other organizations in the health care and social service delivery systems in Merrimack County. It provides services to nursing homes, including the Merrimack County Nursing Home; to police departments; and the Merrimack County Department of Corrections. Central New Hampshire Community Mental Health Center offers the citizens of Merrimack County a program for child abuse prevention in the form of the Parent-Child Centers. Four such centers serve the County. They are located in Franklin, Penacook, Pittsfield, and Suncook. The Center has also developed programs in the areas of family violence and substance abuse which have been primarily funded by fees.

A total of 6,131 clients were served by the Center during fiscal year 1989. These services were provided at a number of sites. Outpatient counseling was offered in facilities located in Concord (Riverbend Center for Counseling and Riverbend West), Franklin (Twin Rivers Counseling Center), Henniker (Contoocook Valley Counseling Center), and New London (Kearsarge Counseling Center). Crisis stabilization services, which include emergency and inpatient services were provided on the Concord Hospital campus. Inpatient consultation services were also provided at Franklin Regional Hospital and at New London Hospital. Chronically and/or severely mentally ill clients were served in special, State-supported programs in the Center's Community Support Programs (Spectrum) in Concord (Pillar House and 27 North Main Street) and in Franklin at 82 Elkins Street.

Not all clients served by Central New Hampshire Community Mental Health Services, Inc., were eligible for State-supported services. Last year 3,987 clients were served who did not receive State support. Approximately 20% had family incomes under

\$15,000 per year. This is the group which also usually has the poorest insurance coverage. The funding provided by Merrimack County has been used to underwrite services for people with low incomes and inadequate (or no) insurance. In fiscal year 1989, the counseling centers provided care to 161 uninsured clients in non-State-supported programs; this represents the work of approximately 3 full-time clinicians. Without the help of the County, many of these people would not have been served.

N.H. MEDIATION PROGRAM

Not long ago one mother described her home as a battleground.

The enemy was her oldest son, a bright, handsome high school senior.

They couldn't talk to each other; they shouted accused, cursed and hurled insults like grenades. In desperation mom would call the police to enforce an uneasy truce.

"The two of us in the hours was like fire," she said, "It was unbearable. I was really crying out for help."

At the suggestion of the police they went to the New Hampshire Mediation Program in Concord. Now they can scarcely remember the incidents - the missed curfews and the neglected household chores - that triggered the screaming matches.

"When you really pinpoint it, it becomes so petty," she said. "As small as the issues were, they accumulated and became the focus of our lives."

The New Hampshire Mediation Program offers parents and children breathing room when teenage rebellion - disobeying curfews, mouthing off, skipping school, families talk to each other and settle disputes before a misbehaviors become crimes.

Lt. Gerald Gauthier, a prosecutor for the Franklin Police Department, recommends mediation in many cases involving juveniles who commit crimes. Sometimes the cases go to court, but many times the young person has committed a minor offense, like first-time shoplifting, or vandalism, and mediation helps them get back on track.

"Most of the cases I refer to mediation, I don't have a problem with," Gauthier said. "Generally, that ends the problem right there."

Through mediation families work out an arrangement they could live with. Mom said their relationship began to improve from the first session, in which they learned to listen to each other-instead of

interrupting, the mediator asked them to write down comments and wait until their turn to speak.

After a couple of sessions in which the family identified and discussed their problems with the mediator, they went to work on their contract.

Mediation contracts - which address a family's specific problems - can be very detailed or brief. No matter how many issues a parent and child have to discuss, they only work on one or two per session. After discussion and compromise they write the agreements they reach mutually into the contract.

Mediation is based on self-help. Only you know how best to resolve your problem, and we'll help you do it. If families need counseling, or drugs and alcohol are involved, mediators recommend other agencies. Last year mediation saw these only eleven families were not able to be helped by the program.

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in Central New Hampshire. Seventeen towns and the City of Concord are within Merrimack County and two towns are within Hillsborough County. Sixteen towns, the City of Concord, and Merrimack County are members in standing in fiscal year 1990.

The CNHRPC is organized under RSA 36:45-53, which states that the purpose of the Commission is to prepare a coordinated plan for the development of the region. The statute also enables us to assist communities with local planning activities.

Three planners and one support person are currently employed by the CNHRPC. The staff prepares regional plans and provides professional planning assistance to member communities.

Our accomplishments over the last year include:

Housing: We published Affordable Housing Needs in the Central Region in September, 1989. The report identifies the number of low and moderate income housing units needed and provided in the Region, allocates the deficiency to individual municipalities, creates targets by community for affordable housing, and recommends strategies for use by communities to address local housing needs.

Regional Plan: We adopted and published the "Goals and Objectives Statement" of the regional master plan. Being the heart of the plan, each objective will be addressed. The regional land use element should be completed this fiscal year.

Solid Waste: The Commission prepared and the Central New Hampshire Solid Waste District adopted the District Solid Waste Management Plan. The plan contains a long term strategy to deal with landfill and incinerator requirements, recycling, septic and sludge disposal, and household hazardous waste collection through the year 2005.

Recycling: The Regional Recycling Task Force is investigating methods to implement efficient, comprehensive, and cost-effective recycling throughout the Region. The CNHRPC should soon receive a grant through the Governor's recycling initiative to assist municipalities in obtaining and installing equipment necessary to operate recycling programs.

Household Hazardous Waste collection: The CNHRPC organized a household hazardous waste collection on October 14, 1989. Cosponsors were Wheelabrator Concord, LP, the City of Concord, and the Towns of Allenstown, Boscawen, Bow, Canterbury, Dunbarton, Hopkinton, and Pembroke.

During 1989 CNHRPC activities with Merrimack County included: providing population estimates to the Nursing Home Administrator; and providing capital improvements planning information, samples, and guidelines to the Commissioners.

DIRECTORY

ADMINISTRATION

Merrimack County Administration Building
163 North Main Street
Concord, New Hampshire 03301

Commissioner's Office	228-0331
Human Services	225-5445
Register of Deeds	228-0101
Register of Probate	224-9589
Personnel	228-0331

Merimack County Cooperative Extension Service
325 Daniel Webster Highway
Boscawen, New Hampshire 03303225-5505

Merrimack County Counthouse
163 North Main Street
Concord, New Hampshire 03301

Clerk of Superior Court	225-5501
County Attorney	228-0529
Sheriff's Office	225-5583

Merrimack County Department of Correction
326 Daniel Webster Highway
Boscawen, New Hampshire 03303769-2107

Merrimack County Nursing Home
325 Daniel Webster Highway
Boscawen, New Hampshire 03303796-2168

AFFILIATED SERVICES

- Belknap-Merrimack Community Action
Box 1016
Concord, New Hampshire 03301225-6880
- Central New Hampshire Community Mental Health
5 Market Lane
Concord, New Hampshire 03301228-1551
- Merrimack County Retired Senior Volunteer Program
1 Thompson Street
Concord, New Hampshire 03301224-3452
- Merrimack County Conservation District
Clinton Street
Bow, New Hampshire 03301225-6401
- Concord Regional Visiting Nurse Association
Homemaker Program
1 Thompson Street
Concord, New Hampshire 03301224-4093
- New Hampshire Mediation Program
33 Stickney Avenue
Concord, New Hampshire 03301224-8043
- Community Services Council of Merrimack County
18 Low Avenue
Concord, New Hampshire 03301225-9000
1-800-852-3388
- Central New Hampshire Regional Planning Commission
325 Daniel Webster Highway, Suite 3
Boscawen, New Hampshire 03303796-2129



Special Collections
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